BOOK-KEEPING REFORMED:

ON THE METHOD BY

DOUBLE ENTRY,

SO SIMPLIFIED, ELUCIDATED, AND IMPROVED,

AS TO RENDER THE PRACTICE

EASY, EXPEDITIOUS, AND ACCURATE.

BY J. H. WICKS,

MASTER OF THE BOARDING-SCHOOL,

ENGLEFIELD-HOUSE, EGHAM, SURRY.

Reform is not a change in the substance, or the primary modification of the object, but a direct application of a remedy to the grievance complained of.

BURKE

EGHAM:

PRINTED BY C. BOULT; AND SOLD BY T. N. LONGMAN, 39, PATERNOSTER-ROW, LONDON; ALSO BY THE PRINTER, AND BY ALL BOOKSELLERS IN GREAT BRITAIN.

MDCCXCVII.

[*ENTERED AT STATIONERS' HALL.*]

MVSEVM
BRITAN
NICVM

DEDICATION.

To WILLIAM RICHARDSON, Esq.
Accomptant General *to the* Honourable *the* East-India Company.

SIR,

THE diſtinguiſhed honor you have done me, by thinking ſo well of my integrity and ability, as to entruſt to me the education of your ſons, affords me pride thus publicly and gratefully to acknowledge.

In taking the liberty of addreſſing this treatiſe to you, who, from your ſituation, are well enabled to judge of its merits, I ſhould, knowing how much your time is occupied in the public ſervice, apologize, particularly for its Prolixity, which would have been unneceſſary if this treatiſe was deſigned ſolely for the uſe of merchants; but, being intended alſo for the information of ſtudents, who require a repetition of examples, prolixity became unavoidable: the merchant may attain complete knowledge of the ſubject, without going through all the more trivial details.

THOUGH I feel much diffidence in laying the following ſheets before you and the public, I flatter myſelf, it does not ariſe from any conſciouſneſs of failure in proving the ſuperiority of the Italian ſyſtem to any yet produced, and alſo the advantages reſulting from the improvement I have ſuggeſted, but, of my inability in ſetting forth, in a manner eaſily underſtood, the inſtructions given, and the proofs of facts eſtabliſhed.

HOWEVER feebly this taſk is executed, I truſt there will be found ſomething deſerving public approbation, which to me will be the moſt flattering excuſe for my having prayed you to patronize it.

I am,

With due gratitude and eſteem,

SIR,

Your moſt reſpectful humble ſervant,

JOHN HARRIS WICKS.

ENGLEFIELD-HOUSE, ECHAM, SURRY.
28th February, 1797.

REMARKS

REMARKS UPON MR. JONES'S SYSTEM,

SHEWING ITS DEFECTS.

A

PLAIN DESCRIPTION of the ITALIAN METHOD,

WITH THE

IMPROVEMENT SUGGESTED,

AND THE

ADVANTAGES TO BE DERIVED FROM IT.

IT might be deemed preſumptuous for me, after Mr. Jones's publication on the ſubject of book-keeping, ſo very liberally patronized by a number of reſpectable merchants, to preſent this treatiſe to the mercantile world, had not its being ſo patronized indicated an amendment, or rather a more complete elucidation of the Italian method to be wanting.

Previous to Mr. Jones's depreciation of mercantile abilities and forms of accounts, the *great* and almoſt *univerſal ignorance* of our merchants in book-keeping, and the *aptitude* in the *ingenious few* of converting ſuch ignorance to their advantage, was not, I believe, ſuppoſed to be ſo generally exiſting: and the heavy charges which he ſtates, naturally excite aſtoniſhment, that the ſupporters of this extenſive inſulated mart ſhould have ſo long, and ſo unſatisfactorily, groped their way through difficulties and errors, in a concern of ſuch conſequence to their intereſt.

I had long conceived that the Italian method required ſimplification, by clearing away unneceſſary forms, which clogged the ſcience, and, by eſtabliſhing ſuch a rule for ſtating Dr. and Cr. that the mind might not be enveloped in doubt and perplexity, but have a reſting place, for the detection of error, and for information when in doubt; but I never ſuppoſed it, that *infamouſly* and *cunningly* deviſed ſyſtem, which Mr. Jones repreſents it to be.

In his hiſtory of the cauſes which firſt gave riſe to his invention, Mr. Jones informs us, he had ſtrong prejudices in favor of the Italian ſyſtem; but, when he attempted to lay his plan upon that foundation, *he was fully convinced that the baſis of it was fixed on erroneous principles.*

I hope I ſhall be able to convince the world and him, that the Italian method is adequate to all the purpoſes required, and demonſtrate, in oppoſition to Mr. Jones's aſſertion, that, properly underſtood, it is not capable of being made a cloak for *deception and fraud*, or a covering for the *worſt of purpoſes*, by ſyſtematic art.

I examined Mr. J.'s ſyſtem attentively and diſpaſſionately, but it would be uſeleſs to notice all his deluſive obſervations, they are *too abſolute* to need refutation.

The proceſs by his ſyſtem, he tells us, is perfectly *ſimple*, and *conciſe*, requiring leſs labor than any now in uſe. The *impoſſibility* for an error of the moſt trifling amount to be paſſed unnoticed is peremptorily inſiſted upon. The following remarks will ſhew whether Mr. Jones's practice agrees with his doctrine.

Mr. Jones opens a day-book with the common occurrences of a retail dealer, and, by the methods of ſingle entry, forms a ſtatement in the Ledger of perſonal accounts *only*.

The Ledger contains *ten* diſtinct poſting columns, and theſe are continually to be added, the totals of each brought forward, and collected into one ſum!

This circuitous mode of poſting cannot be admitted to be more *ſimple* or *conciſe* than the ancient ſyſtem, and the following defects ſhew his Ledger does not contain what a merchant's books ought to contain; for, if deſirous of ſeeing a ſtatement of the different articles of the trade, the prime coſt of articles imported, expences upon them for duty, freight, &c. &c.—the manner they have been in part or wholly diſpoſed of—ſuch a ſtatement is not to be found. How then can the ſelling price be properly fixed—the profits checked—or a juſt eſtimate be made at any time, of the value of the remaining property?

With reſpect to the *impoſſibility* of paſſing an error, we will trace the purchaſe and ſale of the *firſt article only*, entered on his day-book, and we ſhall find that a want of attention to the above particulars has led Mr. Jones into errors; and will admit the application of a ſentence to his ſyſtem which he adduced to the diſadvantage of the Italian form, "that it wears the appearance of correctneſs, and is at the ſame time full of errors and falſe entries, made on purpoſe to deceive." He ſtates, "Bought of John Antonio 40 pipes of port, at 25*l.* per pipe:" by tracing the day-book through we cannot find he pays more expences upon them for freight, duty, inſurance, &c. than 750*l.* but which has not, as it ought, been carried to the firſt price, making the coſt of the 40 pipes 1750*l.* or 43*l.* 15*s.* per pipe: when Mr. Jones takes his ſtock, and balances his books, he values the wine left on hand at 44*l.* per pipe, though the actual coſt is but 43*l.* 15*s.*! So much for Mr. Jones's rectitude, deception, impoſſibility of error, &c. &c.

TRADE

TRADE is conducted upon the broad basis of exchange, and to perform that exchange to advantage is its object, being simply an alteration of one security for another. To make a record of the various securities given and received, and shew the profit or loss, clearly and accurately, are the essentials of book-keeping.

Whatever article comes into the merchant's stock, is carried to the Dr. side of the account of that article in the Ledger; whatever was exchanged for it, goes to the Cr. side of the amount of the article exchanged, whether cash, bills, goods, or any other species of security: thus a regular statement of receipts and disbursements is made, and, at any time, by looking over the accounts, the quantities unfold, debts due on either side, profit or loss made, are clearly discerned; and from thence a correct statement of a merchant's neat capital can be obtained: and this is agreeable to the old Italian system, of all others the most simple and comprehensive. For the information of a student, I have annexed a minute system, in which is included all the varieties a merchant may require, for the purpose of shewing the particulars of his various expences under each head of expence.

Every transaction in trade, as far as regards a change of property, is either a transfer of one actual property for another actual property, or for an imaginary property, that is, a transfer on credit, and frequently the merchant receives property on the same principle. When one actual property is exchanged for another, no alteration takes place as to real effects; when property is exchanged on credit, the receiver is acknowledged, and entered upon the books as though he were actual property, and this entry is called a personal account, the Dr. side shewing the sums due to the merchant, the Cr. side the sums received by the merchant. If the Dr. side of all the personal accounts entered were collected into one sum, the Cr. side also collected into one sum, and the difference of those sums taken, that difference would declare how much the balance of debts would be against or for the merchant.

Now, as in extensive concerns, from the fallibility of human operations, errors will arise, which frequently occupy much time to find out—a method was wanting, to which frequent recourse might be had, to prove the correctness of the various accounts. This, I think, I have fully determined, by a simple mode of finding the balance of debts for or against the merchant daily: and in this place it may not be improper to state the *principle* on which it is founded, and the *advantages* to be derived from it.

PRINCIPLE.—The *difference* between the prime cost of goods, with the charges upon them, and the amount of the same goods sold, must constitute the profit or loss—and that *difference* must also be the balance of debts for or against the merchant, if the said goods were not paid for when purchased, and when sold.

By taking at any time the difference of the amount of cash and goods received, and the amount of cash and goods delivered, that *difference* will be the balance of debts for or against the merchant. Therefore, in stating in the journal, Drs. and Crs. or, in other words, articles received or delivered, have two extra money columns, one on each side: in the left hand column enter the amount of articles received—in the right hand column the amount of articles delivered—or, in one word, enter the amount of every Dr. and Cr. excepting personal names only: the difference of these columns at any period is the balance of debts for, or against, the merchant.

ADVANTAGES.—The merchant is enabled readily to aſcertain the extent of his floating debts or credits.

He obtains the moſt ſatisfactory evidence of the correctneſs of the books, ſince no ſum can be incorrectly poſted to the Dr. or Cr. ſide of any perſons account, without the error being detected: becauſe, by taking the difference between the amounts of the Dr. and Cr. ſide of all the perſonal accounts in the Ledger, that difference muſt agree with the difference of theſe Journal columns.

He obtains a ready valuation of his *neat capital:* becauſe, by adding or ſubtracting this balance of debts to, or from, the prime coſt of his property on hand, that is, of his goods, caſh, bills, &c. he ſees the value of his neat property.

He is inſtructed in a ready method of finding the profit or loſs on his trade, and checking the profit or loſs account in the ledger; becauſe, by ſubtracting the *property* with which he begun trade from the *neat property* juſt found, he is informed of the profits.

He is enabled to keep a check upon all his *receipts* and *diſburſements:* becauſe the amounts of the Drs. and Crs. ſide of all the accounts opened in the Ledger, excepting perſonal accounts, muſt be equal to the amounts of the columns in the Journal.

He has every poſſible demonſtration that the contents of the Waſte-book, are fairly entered into the Ledger, and that no falſe ſtatement, to anſwer the purpoſes of fraud, or counteract errors ariſing from neglect or inability, can be effected without detection; becauſe the amount of the Dr. ſides of all the accounts opened in the Ledger, and the amount of the Cr. ſides muſt be equal to each other, and alſo equal to the total of all the the entries in the Waſte-book. Proofs of theſe facts may be ſeen by comparing a Trial Balance of the Ledger with the Waſte-book, and columns in the Journal, for three, ſix, nine, or twelve months.

To men of buſineſs, whoſe time is valuable, ſome excuſe is neceſſary for my having extended this performance to an unneceſſary ſize, when the explanation of my plan might have been as clearly made by embracing a very few ſtatements; but, when they are told, the annexed treatiſe is intended for the uſe of ſchools and private ſtudents, and that it was neceſſary to embrace a great variety of articles for information—and repeat the examples ſeveral times, the better to eſtabliſh the principles in the ſtudents mind—I truſt they will excuſe a prolixity which otherwiſe would not have taken place.

INTRODUCTORY OBSERVATIONS.

THE *eſſential* requiſites of BOOK-KEEPING are, in ſuch a manner to effect a RECORD of the various tranſactions of an *extenſive* and *complicated* concern, ſo that accounts of CASH—COMMODITIES, with all particulars reſpecting their *purchaſe* and *ſale*—DEBTS and CREDITS may be fairly diſpoſed in the LEDGER.

The object of this RECORD is to enable the merchant *accurately*, and in the *ſhorteſt* time poſſible, to know to what amount his *debts* and *credits* extend—the *value*, *coſt*, and *expence*, upon *goods* unſold; and the amount of *caſh*, *ſecurities*, and *bills*, upon hand—which things will enable him, or others, to aſcertain his NEAT CAPITAL, or the POSITIVE PROPERTY of which he ſtands poſſeſſed.

To effect this, MERCHANTS find it neceſſary, beſides *ſubſidiary* books, to keep a BILL-BOOK—WASTE-BOOK—JOURNAL—CASH-BOOK—and LEDGER.

BILL-BOOK contains a full deſcription of all bills by you receivable or payable, and thoſe bills are numbered according to the order they ſtand in this book, ſo that one being miſſing, you may inſtantly refer to its No. and obtain every requiſite information reſpecting it.

WASTE-BOOK, wherein is entered a plain and ſimple narration of every particular, relative to the merchant's *effects*, *debts*, and *trade*.

JOURNAL, which is a methodical arrangement of the WASTE-BOOK, forming the Drs. and Crs. properly from it, to prevent errors, by poſting directly from the WASTE-BOOK to the LEDGER.

LEDGER, which is the merchant's moſt eſſential book, the WASTE-BOOK and JOURNAL being preparatory to it, and contains in the utmoſt *order* and *perfection*, all the *eſſentials* for giving the MERCHANT every ſatisfaction relative to his *property* and *trade*.

Theſe books are fully exemplified and illuſtrated; and I have added a ſecond Waſte-book, for the uſe of thoſe who may be deſirous of further practice without other aſſiſtance than the rules here given; and, as ſuch a thing will be found of great ſervice in the teaching of this ſcience in ſchools, I purpoſe,

at ſome future period, publiſhing a *diſtinct* JOURNAL and LEDGER, for the eaſe of the preceptor *only*, provided ſuch aſſiſtance may be hereafter pointed out as requiſite.

I have not given the particulars of the bills alluded to in the Waſte-book, theſe particulars being ſuppoſed to be entered into the Bill-book, upon the immediate receipt or acceptance of a bill, and your private number being affixed to ſuch bill, enables you to refer for any ſatisfaction reſpecting it, which you at any time may want. The following are the forms of firſt and ſecond bill, and ſerve as ſpecimens for others.

Theſe may be termed INLAND BILLS OF EXCHANGE, the drawer and perſon drawn upon living ing in the ſame country.

Briſtol, 29th December, 1796.

GENTLEMEN, £. 45.

On demand, pleaſe to pay Mr. Antonio Prettyman or his order, Forty-five Pounds, and place the ſame to account of your obedient humble ſervant,

Thomas Watts.

Meſſrs. Goſling, Fleet-ſtreet.

No. 1.

Liverpool, 1ſt Decenber, 1796.

SIR, £. 96.

Three months after date pay Antonio Prettyman or his order, Ninety-ſix Pounds, being value in account, as adviſed by

Yours, &c.

Simon Harriſon.

Mr. Samuel Newbolt, 10, Lime-ſtreet.

No. 2.

FOREIGN BILLS OF EXCHANGE are given in one country, and payable in another, and are commonly drawn at ſingle, double, or treble *Uſance*.

Uſance, generally implies one calendar month from the date of the Bill between London and places in the Netherlands. Between London and places in Spain or Portugal, two calendar months. Between London and places in the Italian States, three calendar months. Between London and places in France, uſance is underſtood to be thirty days. In drawing Bills of this deſcription, it is cuſtomary to draw two, three, or four of the ſame import, ſending them by different veſſels, for the greater certainty of one being received. I have added a form, taken from the Waſte-book for the 6th of January, 1798.

FIRST

FIRST BILL.

London, 6th January, 1798.

1920 Piaſtres.

At uſance, pay this my firſt of exchange, (my ſecond and third not paid,) to Mr. George Rook, or order, the ſum of Nineteen Hundred and Twenty Piaſtres, value here received; and place the ſame to account, as adviſed by

Antonio Prettyman.

To Mr. James Matthews,
Merchant, Leghorn.

SECOND BILL.

London, 6th January, 1798.

1920 Piaſtres.

At uſance, pay this my ſecond of exchange, (my firſt and third not paid,) to Mr. George Rook, or order, Nineteen Hundred and Twenty Piaſtres, value here received; and place the ſame to account, as adviſed by

Antonio Prettyman.

To Mr. James Mathews,
Merchant, Leghorn.

THIRD BILL.

London, 6th January, 1798.

1920 Piaſtres.

At uſance, pay this my third of exchange, (my firſt and ſecond not paid,) to Mr. George Rook, or order, Nineteen Hundred and Twenty Piaſtres, value here received, and place the ſame to account, as adviſed by

Antonio Prettyman.

To Mr. James Mathews,
Merchant, Leghorn.

RECEIPTS, NOTES, DRAFTS, and BONDS, are ſubject to a ſtamp duty, agreeable to following table:

NOTES ON DEMAND.

	£.	s.		£.	s.			s.	d.
	2	0	and not exceeding	5	5	-	-	0	3
Above	5	5	and not exceeding	30	0	-	-	0	6
Above	30	0	and not exceeding	50	0	-	-	0	9
Above	50	0	and not exceeding	100	0	-	-	1	0
Above	100	0	and not exceeding	200	0	-	-	1	6
	200	0	and upwards	-	-	-	-	2	0

After

After date.

£.		£.			s.	d.
2	and not exceeding	30	-	-	0	6
Above 30	and not exceeding	50	-	-	0	9
Above 50	and not exceeding	100	-	-	1	0
Above 100	and not exceeding	200	-	-	1	6
200	and upwards - -		-	-	2	0

RECEIPTS.

£.		£.			s.	d.
2	and under	20	-	-	0	2
20	and under	50	-	-	0	4
50	and upwards, to	100	-	-	0	6
100	and upwards, to	500	-	-	1	0
All receipts in full, for balance, or ſettlement of an account					2	0

BONDS.

£.		£.			s.
	not exceeding	100	-	-	5
Above 100	and not exceeding	500	-	-	10
500	and upwards - -		-	-	15

FOREIGN BILLS OF EXCHANGE.

£.		£.			s.	d.
When the ſum ſhall not exceed		100	-	-	0	6
Above 100	and not exceeding	200	-	-	0	9
Above 200 - - -			-	-	1	0

The forms of bills of parcels, and invoices of goods, may be learned from the following, which may be calculated.

BILL OF PARCELS.

Meſſrs *Adams* and *Eyles* — to *Antonio Prettyman*, Dr.

25th January, 1797.

Cwt.	*qrs.*	*lbs.*				£.	s.	d.		£.	s.	d.
16	2	14	of	Sugar,	at	3	17	6	per Cwt.	.	.	.
15	1	7	—	Plums,	—	4	13	2	——	.	.	.
14	0	10	—	Currants,	—	3	10	2	——	.	.	.
18	1	6	—	Rice,	—	1	18	6	——	.	.	.
										£. 220	8	3¾

INVOICE.

INVOICE.

London, 28th November, 1797.

Invoice of Merchandize ſhipped on board the Dolphin, James Lee maſter, for Hamburgh, conſigned to James Glover, Merchant there, for ſale and returns; contents, coſt, and charges, as under:

		£.	s.	d.
	2 Hhds. ſugar, marked J. G.			
No. 1.	containing 12 cwt.			
2.	containing 12 cwt.			
	24 cwt. at 49*s.* 10½ per cwt.	.	.	.
	1 Box, marked J. G.	.	.	.
No. 3.	containing 18 Pieces of Calico, at 55*s.* per piece	.	.	.
	and 12 Pieces of Muſlin, at 8*l.* 12*s.* per piece	.	.	.
	Charges at Shipping, &c. -	14	6	8
	£.	226	17	8

Antonio Prettyman.

METHOD

METHOD EXPLAINED.

THE WASTE BOOK,

OPENS with an INVENTORY of the merchant's effects, viz. the CASH he has upon hand—the GOODS in his poſſeſſion—his property in HOUSES, LAND, SHIPS, GOODS, BILLS, BONDS, &c. and the DEBTS due to him; then follows a diſtinct account of the DEBTS due by him, ſimply entered, whether upon *bond*, *note*, or otherwiſe; and the difference between theſe is termed, his POSITIVE PROPERTY in trade.

But, ſhould it be thought expedient to keep a private INVENTORY, for the purpoſe of concealing the merchant's property in CASH and NOTES, nothing further is required to be done, in order to render that tranſaction ſecret to the caſh-keeper, but keeping an account of caſh, in a manner exhibited in PRIVATE LEDGER; and, as money becomes neceſſary in trade, delivering the ſum, or part of the ſum, which you may have by you, or which you may procure, to the CASHIER, and entering it, *money introduced into trade*. Thus may the whole of your caſh, at occcaſional times, be entered upon the books; a correct account of the ſame kept and exhibited, without its being known, with how much you may have been privately aſſiſted, or whether the ſums you ſo introduced were borrowed, or only a part of a larger ſum in your poſſeſſion. Previous to balancing the books, CASH and BILLS may be drawn out of the Caſhier's hands, in manner ſhewn. In partnerſhip the private INVENTORY ſhould be ſigned by the different partners in the concern, and a copy retained by each of them.

The INVENTORY being fairly recorded, the daily tranſactions in trade, as they occur, are clearly and exactly written down, diveſted of all ambiguous expreſſions, ſo that it may exhibit the tranſactions, and all the circumſtances reſpecting them, that are neceſſary to be known.

This book, if no other books of the ſame nature co-equal with it, are kept, ſhould contain *every*, the *ſmalleſt*, record of ſuch occurrences as tend to *increaſe* the MERCHANT'S CAPITAL; the *minuteſt* thing of this nature being omitted, all that *accurate beauty* which the LEDGER accounts are intended to diſplay, will

will be at once deſtroyed. On this account, this book ſhould be ever at hand, and nothing relative to the trade ſhould, for one inſtant, be omitted to be therein recorded, in a *plain* and *ſimple* manner; the which, a view of the book, and a little experience, will readily teach.

From this, is formed the JOURNAL, and from the JOURNAL the LEDGER, which laſt book ſhould contain all the *eſſential* parts—the very *eſſence* of the WASTE-BOOK, whoſe further uſe it entirely annihilates as ſoon as a BALANCE is ſatisfactorily effected, demonſtrating that the *aggregate* of the primary book or books is therein contained, of which, to be certified according to the extent of the concern, frequent TRIAL BALANCES ſhould be made, the better to be enabled to detect omiſſions in the WASTE-BOOK, whilſt recourſe may be had to the memory for the rectification of any particular defect.

The WASTE-BOOK ſhould be reviſed with the utmoſt care before its contents be carried to the JOURNAL—and the JOURNAL, previous to its contents being poſted into the LEDGER. Daſhes or dots will declare how far the examination has been made.

The neceſſity of a correct record of every minute tranſaction relative to the trade in the WASTE-BOOK, having been ſufficiently inſiſted upon, I proceed to give the proper directions for forming the

JOURNAL.

WHICH is nothing more than a fair record of the tranſactions in trade, the DEBTORS and CREDITORS being properly arranged, with a conciſe hiſtory of each particular circumſtance, in ſubſtance the ſame as the WASTE BOOK.

For the purpoſe of writing the JOURNAL, which is called *Journalizing*, or ſtating Dr. and Cr. there require but few conſiderations.

Make whatever ARTICLE *or* ARTICLES *you receive Dr. to* DELIVERER, *or to whatever* THING *or* THINGS *you gave for them, that is,* ARTICLES *received are Drs.* ARTICLES *delivered, Crs.*

If PERSONAL DEBTORS *or* CREDITORS *are wanting, ſupply the defect with artificial. When many* ARTICLES *are delivered, the* RECEIVER *is Dr. to thoſe* ARTICLES. *When many* ARTICLES *are received, thoſe* ARTICLES *are Drs. to the* PERSON *of whom received.*

DENOMINATE.

Property in trade, - - -	*Capital, or Stock.*
Money, - - - -	*Caſh.*
Notes to be received by you, - -	*Bills Receivable.*
Notes to be paid by you, - -	*Bills Payable.*
Goods exported or imported, - -	*Voyage to—or from—*
Money expended in family, - -	*Houſe expences.*

Money

Money expended in trade, - -	*Charges on Merchandize.*
Advantage, Diſadvantage, Gain, Loſs, Abatement, Intereſt, Commiſſion, Brokage, &c.	*Profit and Loſs.*
A number of articles, - - -	*Sundries.*

Keep an employer's CASH *account* diſtinct from his *account* of GOODS.

Under each *Journal account*, record diſtinctly the *quantity* of every article bought or ſold, with the *time* and *manner* of payment, if neceſſary.

As ſoon as the *Journal poſt* is completed, bring out in the proper columns, under the heads PAYABLE and RECEIVABLE, the ſums annexed to the Dr. and Cr. ſide of *every* account; *excepting only* the ſums oppoſed to PERSONAL NAMES, or ſuch titles as you admit in your JOURNAL, inſtead of a PERSONAL NAME, ſuch as BONDS, BILLS PAYABLE, CUSTOM-HOUSE DEBENTURES, &c. &c. theſe being evidence of ſome PERSONAL Dr. or Cr. to your eſtate.

When you are deſirous of knowing whether or not the balance of monies due by you, and to you, be in your favor, the *difference* of the amount of the columns, marked PAYABLE and RECEIVABLE, will ſhew how much. The column under which that *difference* ſtands will demonſtrate whether by you *payable* or *receivable*.

If the *caſh received* or *expended* be not entered in the Waſte-book or Journal, but only in the *Caſh-book*—add the amount of caſh received to the *Payable* column, and the amount of caſh expended to the *Receivable* column, and then the difference of thoſe columns will ſhew the ſum by you *payable* or *receivable*, as before.

Theſe columns, therefore, though of further uſe in demonſtrating the accuracy of the books, as is ſhewn by the *Trial balance*, do not occaſion alteration in the uſual method of journalizing, or additional trouble, being filled up at the inſtant of journalizing.

The next ſtep is poſting from the JOURNAL into the

L E D G E R.

To perform this, take down on a piece of paper, in order as they come, the *names* or *titles* of the ſeveral Drs. and Crs. as they ſtand in the JOURNAL; and, if thoſe *titles* have not been entered before, which is known by refering to the INDEX, write them down in text hand on the left ſide, which is the Dr. ſide; and, on the ſide oppoſite, which is the ſide for the credits of thoſe accounts, make the mark Cr.——With reſpect to the ſpace which muſt be left under each account in the LEDGER, that depends upon judgment, and a previous knowledge of the buſineſs; but, for information in this treatiſe, I have, in the INDEX to the LEDGER accounts, added the numbers for the lines to be left beneath each title.

When the *titles* are all entered into the LEDGER, and ſeverally noted in the INDEX, begin to poſt from the JOURNAL, which is doing nothing more than writing the *exact* words of the firſt line of the JOURNAL, with a *proper* explanation, which, if under a title of GOODS, muſt be of the *quantity* bought or ſold, and the *price*—if under a PERSONAL NAME, nothing but the *time* of payment, or ſome ſuch particular—if under CASH, nothing, and—if under others, that which relates only to affect the *title*. In the columns for the Dr. and Cr. folios in the JOURNAL, put the figure anſwering to the page in which they ſtand in the LEDGER, which will demonſtrate, that every thing reſpecting that article is properly entered. Oppoſite to the *title* you poſt into the LEDGER, write the folio in which it ſtands in the LEDGER, in the column proper for it.

For a practical illuſtration, take the JOURNAL entry on the 5th February, 1797.

Fol.		*Fol.*	*£.*	*s.*	*d.*
	Sundries Drs. to BROAD CLOTH - - -	8	285	16	8
1	CASH, at 14*s.* 3½*d.* per yard, 16 pieces, 400 yards -		150	14	8
3	BILLS RECEIVABLE, No. 4. at two months - -		135	2	0
			285	6	8

Here it appears that CASH and BILLS RECEIVABLE are the Drs. to BROAD CLOTH, and that BROAD CLOTH is the Cr. of thoſe two articles. Turn therefore to folio 1 in the LEDGER, and there you find already written in text hand CASH Dr.—immediately under it write the ſame words you have in the JOURNAL, viz.

	Fol.	*£.*	*s.*	*d.*
February 5th, To Broad Cloth - - - -	8	150	14	8

In folio 3 you find BILLS RECEIVABLE Dr.—under that alſo write the ſame words.

February 5th, To Broad Cloth for No. 4. at two months -	8	135	2	0

Turn next to folio 8, and you find BROAD CLOTH—immediately under it, on the Cr. ſide, write

February 5th, By Sundries, at 14*s* 3½*d.* per yard, 16 pieces 400 yards	0	285	16	8

And that JOURNAL entry is completed. All the others are effected exactly after the ſame manner.

If you are now deſirous of aſcertaining the *accuracy* of your poſting, after the following manner you may effect a

TRIAL BALANCE.

Write down, alternately, the Title of every LEDGER account, ſince the books were firſt opened, between the *money columns* ruled and marked agreeable to a form given. Bring into theſe *columns* the whole

whole amount of all the different ſums which have been poſted to the Dr. and Cr. ſide of thoſe accounts in the LEDGER, although thoſe accounts may have been cloſed, and new ones erected, taking care to add no *balances* to *ſums* poſted—put the whole amount of each account oppoſite its name in the *proper column*, and as it ſtands, Dr. or Cr.—being careful to put the ſums to be oppoſed to *perſonal names only*, in the columns marked RECEIVABLE and PAYABLE. When all theſe are completed, add up each ſide, and if the ſums under *columns* marked Dr. and Cr. equal thoſe amounts under PAYABLE and RECEIVABLE in the the JOURNAL, one evidence is obtained that the *receipts* and *diſburſements* are *correctly* poſted.—Next add up the *columns* marked PAYABLE and RECEIVABLE, and if the *difference* of their amounts equal the JOURNAL account of the *balance* of monies by you PAYABLE or RECEIVABLE—ſatisfactory evidence, that *debts* and *credits* to every PERSONAL ACCOUNT, being poſted, is obtained.—Laſtly, if it ſhould have been thought neceſſary to add up the ſums in the WASTE-BOOK, add the two ſums in the TRIAL BALANCE under the *columns* PAYABLE and *Cr.* together, and thoſe two likewiſe under *columns Dr.* and RECEIVABLE, and if their amount be *equal*—and alſo *equal* to the aggregate of the WASTE-BOOK for the ſame time: you have all the *abſolute* evidence, which can be obtained, of the CORRECTNESS OF MONEY ACCOUNTS IN THE BOOKS. See a trial balance made for three, ſix, and twelve months, as an illuſtration and proof.

Add or ſubtract the ſum RECEIVABLE or PAYABLE, to, or from, the amount of your CASH and GOODS upon hand, and you have your POSITIVE PROPERTY in trade: which *exceeding* or *falling ſhort* of your POSITIVE PROPERTY when the books were firſt opened, will demonſtrate the GAIN or LOSS from that time.

When an account in the LEDGER is full, and you wiſh to tranſpoſe it to another folio—make the *new* account Dr. to the *old*, for the total of the Dr. ſide, and make the *old* account Dr. to the *new*, for the total of the Cr. ſide. That is, put the amount of the Dr. ſide of the *old* account, inner column and all, if it be an account of GOODS, &c. on the Cr. ſide, the amount of the Cr. ſide, inner and money column, on the Dr. ſide of the *old* account, and the *old* account will be rendered even. The *new* account will contain, on its Dr. and Cr. ſide, the amount of thoſe ſides reſpectively complete from the old account.

To

To effect a COMPLETE BALANCE *in the* LEDGER,

RAISE A

NEW INVENTORY, *and open* NEW ACCOUNTS.

The LEDGER is said to *be balanced* when the Dr. and Cr. side of every account therein, contain such *quantities* and *sums*, as render the *totals* of each exactly *equal*.

Erect an account in the LEDGER.

BALANCE Dr. - - - and Cr.

The Dr. side of this account will contain an INVENTORY of all your PROPERTY, that is—quantity of GOODS, &c. &c. and DEBTS to you due.

The Cr. side will exhibit in what manner, and how much, you are in DEBT.

CAPITAL

Must be closed by being made Dr. to—or Cr. by—BALANCE, for the difference of its sides, which difference must be transferred to BALANCE account.

PROFIT AND LOSS

Must be kept open until all the others are closed, and must then be closed by being made Dr. to—or Cr. by—BALANCE, and the *difference* of its sides must be transferred to BALANCE account. The *difference* of the sides of this account shews the GAIN or LOSS the merchant has made from the time of opening the account.—Dr. side shews LOSS, Cr. side GAIN.

CASH

Exhibits on the Dr. side the *ready money* which the CASHIER might have *first* entered on the books, and all that he has *since* received. The Cr. side exhibits the *payments* he has made, the *difference* is the *ready money* on hand, and must be carried to the Dr. side of BALANCE upon closing the account, unless delivered to managing partner or merchant.

PERSONAL ACCOUNTS

Exhibit on the Dr. side the sums due by the PERSON to the MERCHANT—the Cr. side contains the sums due by the MERCHANT to the PERSON. Accounts of this nature are closed by making them Dr. to—or Cr. by—BALANCE for the *difference* of their sides,—carry that *difference* to the BALANCE account. If the sides are already *equal*, the account is closed.

GOODS *and* PROPERTY, *which admit a* PROFIT *or* LOSS *by their Sale.*

Exhibit on the Dr. side, the *quantity* purchased, *prime cost* and *charges* upon them—on the Cr. side, the *quantity sold*, and *price*. If the quantity is all sold, the *difference* of the sides is the PROFIT or LOSS, and must be carried to the Cr. or Dr. side of the PROFIT and LOSS account.

If

If only *part* of the *quantity* is diſpoſed of, *Credit* the account by BALANCE for *quantity* upon hand at *prime coſt*—and carry the ſame to the Dr. ſide of BALANCE *account*; and, if the ſides are then *unequal*, make them Dr. to—or Cr. by PROFIT and LOSS for the *difference*, carry this *difference* to the PROFIT and LOSS account.

If no part of the quantity is diſpoſed of—*Credit* the account by *Balance* for the ſaid quantity at the price of purchaſing, and carry the ſame to the Dr. ſide of BALANCE *account*.

If it be an account of goods to be ſold for your employer, the Dr. ſide has the charges upon them paid or payable by you, the Cr. ſide the amount of their ſale: this account muſt be managed as directed in No. 111. and when the goods are all ſold, the balance of the ſides is the ſum you are indebted to your employer: if the goods ſhould not be all ſold, make the account Dr. to BALANCE for the amount of the Cr. ſide, and Cr. by BALANCE for the amount of the Dr. ſide, in order that the new account may appear in the ſame ſtate as the old.

After this manner cloſe every account in the LEDGER, taking care to transfer LOSS or GAIN to the PROFIT and LOSS account—aud the value of *property unſold*, and the *difference* of ſuch accounts as are *merely* PERSONAL to the BALANCE *account*. This being completed, the amount of the Dr. and Cr. ſides of the BALANCE *account* will be *equal*, which is the *teſt* that the books have been *accurately kept*, and are *correctly balanced*. This BALANCE *account*, is your *new* INVENTORY, and contains, on the Dr. ſide, the particulars of the MERCHANT'S property—on the Cr. ſide, the DEBTS due by him; from which NEW ACCOUNTS may be erected as have been before done—and the tranſactions in trade again recorded after the ſame manner as has been ſhewn from the firſt INVENTORY of the MERCHANT'S effects.

CORRECT METHOD OF FINDING THE INTEREST OF ANY SUM, OR DIFFERENT SUMS, OF MONEY, FOR ANY NUMBER OF DAYS.

RULE.—Multiply the PRINCIPAL ſum by the number of days for which it pays *intereſt*:—divide the *product* by 7300, and the *quotient* will be the *intereſt* upon it. If there are many *products*, add them all into one ſum, and divide by 7300, and the *quotient* will give the *whole intereſt* upon the *ſeveral* ſums for their *reſpective* times.

N. B. The method of finding the diviſor 7300 is, by conſidering,——If 100*l.* gives an intereſt of 5*l.* what does P (any ſum) give for the ſame time? Then, If 365 days produce an intereſt of I (any intereſt) what does T (any time) produce? Here then, though P, I, and T may continually change, we have 5 for an invariable multiplier, and 100 and 365 for invariable diviſors, which being incorporated, make $\frac{5}{36500}$, and dividing them both by 5, in order to throw away the multiplier 5, we get 7300 for an univerſal diviſor, where the intereſt is exactly 5 per cent. per annum.

EXAMPLES.

Fol. 6 | William Emphris, Reading, in account of Cash on Bond
To Antonio Prettyman. Dr.

			£.	s.	d.
1797.					
Jan. 18.	Cash on bond, at 5*l.* per cent. for twelve months	- -	1000	0	0
Dec. 30.	Interest on the whole transaction of bond due this day	-	31	7	11
		£.	1031	7	11

CALCULATION.

		£.	s.	d.	Time.	£.	s.	d.
Jan. 18th.	Principal advanced on bond, to William Emphris -	1000	0	0	40 days.	40000	0	0
Feb. 27th.	Received in part - - - - -	57	15	7				
	Balance - - - - - -	942	4	5	19	17902	3	11
Mar. 18th.	Received in part - - - - -	37	14	0				
	Balance - - - - -	904	10	5	42	37989	17	6
Apr. 29th.	Received in part - - - -	34	11	0				
	Balance - - - - -	869	19	5	13	11309	12	5
May 12th.	Received in part - - - -	136	15	7				
	Balance - - - - -	733	3	10	38	27861	5	8
June 19th.	Received in part - - - -	67	13	4				
	Balance - - - - -	665	10	6	26	17303	13	0
July 15th.	Received in part - - - -	15	15	6				
	Balance - - - - -	649	15	0	10	6497	10	0
July 25th.	Received in part - - - -	111	11	11				
	Balance - - - - -	538	3	1	70	37670	15	10
Oct. 3d.	Received in part - - - -	78	7	4				
	Balance - - - - -	459	15	9	47	21610	0	3
Nov. 19th.	Received in part - - - -	100	0	0				
	Balance - - - -	359	15	9	4	1439	3	0
								Balance

EXAMPLES.

Cr.

1797.		£.	s.	d.
Feb. 27.	Cash in part, of W. E.	57	15	7
Mar. 18.	Ditto	37	14	0
Apr. 29.	Ditto	34	11	0
May 12.	Ditto	136	15	7
June 19.	Ditto	67	13	4
July 15.	Ditto	15	15	6
July 25.	Ditto	111	11	11
Oct. 3.	Ditto	78	7	4
Nov. 19.	Ditto	100	0	0
Nov. 23.	Ditto	100	0	0
Dec. 30.	Ditto in balance of acccounts this day	241	13	8
	William Emphris account, due to him for Calico Fol. 8.	49	10	0
	£.	1031	7	11

CALCULATION CONTINUED.

		£.	s.	d.	Time.	£.	s.	d.
	Balance brought forward	359	15	9	4 days.	1439	3	0
Nov. 23d.	Received in part	100	0	0				
	Balance	259	15	9	37	9612	2	9
Dec. 30th.	Received the remainder	259	15	9				
						229196	4	4

	s.	d.	£.	s.	d.	
7300 | 229196	4	4	=31	7	11	Interest due by W. E. 30th December 1797.

William

Fol. 9 | William Byrne, Philadelphia, in account of Cash,
To Antonio Prettyman. Dr.

		£.	s.	d.
May 11.	Cash for draft to Smith and Co. - - -	750	0	0
Nov. 5.	Cash for draft to White and Son - - -	1125	0	0
	Commission on 1875*l.* at 1 per cent. - -	18	15	0
	Interest on 750*l.* at 5 per cent. for 178 days - -	18	5	9
	£.	1912	0	9

From the 11th of May to the 5th of November are 178 days.

CALCULATION.

£.
750 for 178 days.
750
8900
1246

7300 | 133500 | £. 18 5 9 Interest due by William Byrne to me.
73
605
584
21
20
420
365
55
12
660
657
3

July

Cr.

		£.	s.	d.
July 12.	Caſh of Brown and Rogers - - - -	875	0	0
July 23.	Caſh of Nightingale and Co. - - -	1000	0	0
	Intereſt on { 875*l.* for 11 days / 1875*l.* for 105 days } - - -	28	5	9
Nov. 6.	Caſh of Mr. J. Sale - - - - -	8	15	0
		£. 1912	0	9

From the 12th of July to the 23d of July are 11 days.
——— 23d of July to the 5th of November are 105 days.

CALCULATION.

£.		£.
750	for 11 days.	9625
1875	for 105 days.	196875

7300 | 206500 | £. 28 5 9 Intereſt due to William Byrne.

146

605
584

21
20

420
365

55
12

660
657

3

From what is here ſhewn, the intelligent trader, whether he be Wine-merchant, Grocer, Hoſier, or Woollen-draper, may arrange his concerns after the correct mode here exemplified. He may claſs the articles of his trade, however numerous they may be, in ſuch a manner as to be enabled to keep an accurate regiſter of their purchaſe and ſale. The Wine-merchant will denominate his goods, Red Port, Sherry, Liſbon, Madeira; and, when he wiſhes to diſtinguiſh one parcel from another, he will ſay, Red Port *a*, Red Port *b*, Sherry *a*, Sherry *b*, &c. &c. The ſame diſtinction may be made by any other trader.——But after all, ſhould he be content, proceeding in his old eſtabliſhed form, of the correctneſs of which he has no proof, to inquire *only* after the PROFITS of his buſineſs, he may readily aſcertain them, notwithſtanding he may vend his goods by retail, and thoſe goods may be as multifarious as any concern can poſſibly embrace, by a form here exhibited. Ten minutes devoted to this taſk every week will be ſufficient—and three lines are all that are required to be written.

I ſhall give a ſpecimen of this method in the buſineſs of a

SEEDSMAN.

He muſt take a correct INVENTORY of all his ſtock in trade, in the firſt place.

He muſt keep a correct account of the AMOUNT of all goods purchaſed.
——————————————— of the AMOUNT of all articles ſold and not paid for.
——————————————— of the TILL MONEY, or ſum received in ſhop for articles ſold for ready money.
——————————————— of irrecoverable debts, charges on the trade, abatements when a bill is diſcharged, or an allowance made on goods before charged in the books.

With theſe he may effect his wiſhes, managing them after a form, (which will ſerve for any other trade,) here exhibited for one month, which will afford ſufficient information for performing it at a period more extended.

INVENTORY of GOODS, &c. at prime coſt, taken 1ſt January, 1797.

		£.	s.	d.
95 Quarters of peas,	at 2*l.* per quarter	190	0	0
150 Ditto of beans	1*l.* 10*s.* ditto	225	0	0
500 lbs. clover	1*s.* per lb.	25	0	0
Rape and Canary coſt		60	0	0
50 Quarters of oats	1*l.* 5*s.* per quarter	62	10	0
Flower-ſeeds, 27*l.* 10*s.*	Garden-ſeeds, 63*l.* 15*s.*	91	5	0
Sacks, mats, and other packings		9	17	0
	£.	663	12	0

INVEN-

INVENTORY of GOODS, &c. at prime coſt, taken 31ſt January, 1797.

		£.	s.	d.
40 Quarters of peas,	at 2*l.* per quarter - - -	80	0	0
30 Ditto beans	1*l.* 10*s.* ditto - - -	45	0	0
Turnip-ſeed, coſt	- - - - - -	5	0	0
5 Quarters of barley,	2*l.* per quarter - - -	10	0	0
Rape and Canary	- - - - - -	12	0	0
10 Quarters of oats,	1*l.* 8*s.* per quarter - - -	14	0	0
Flower-ſeeds 5*l.* 8*s.*	Garden-ſeeds 12*l.* 19*s.* - - -	18	7	0
Sacks, mats, and other packing articles - - - -		7	14	0
	£.	192	1	0

London.

London. 1797.

			£.	s.	d.
Jan. 1	Amount of	goods, &c. per Inventory - - -	663	12	0
8	Ditto	goods purchaſed the laſt week - -	27	8	0
15	Do.	ditto - - - - -	53	18	0
	Do.	ſum taken off A. B.'s bill - -	1	7	0
22	Do.	goods, &c. purchaſed the laſt week -	52	9	8
	Do.	B B.'s bill, which will never be recovered -	6	9	4
29	Do.	goods purchaſed the laſt week - -	16	8	4
	Do.	abatement in B. B.'s bill, who is a bankrupt -	9	7	8
31	Do.	goods purchaſed ſince laſt entry - -	50	0	0
	Do.	wages and charges on trade - - -	10	0	0
			£.891	0	0

Caſh received, (except the Till money,) and paid away, (except charges on trade,) need not be taken further notice of, than the trader is accuſtomed to do in his regular caſh-book, it having no concern with the above ſtatement.

London.

London. 1797.

			£.	s.	d.
Jan.	8	Amount of goods ſold laſt week, not paid for at the time -	59	18	6
		Ditto Till money, or receipts in the ſhop for goods no where charged	58	14	4½
	15	Do. goods ſold laſt week, and not paid for at the time -	50	18	2½
		Do. receipts in the ſhop for goods no where charged -	75	19	6
	22	Do. goods ſold laſt week, and not paid for at the time -	78	6	11
		Do. receipts in the ſhop for goods not entered as ſold -	65	3	0
	29	Do. goods ſold laſt week, and entered to buyers - -	156	18	0
		Do. receipts in the ſhop for goods not entered as ſold -	65	0	0
	31	Do. goods ſold ſince laſt entry, and entered to buyers -	75	0	0
		Do. receipts in the ſhop ſince laſt entry - - -	27	0	0
	31	Do. inventory taken this day - - - -	192	1	0
			£. 904	19	6
			891	0	0
		Neat PROFIT for the month of January, 1797 -	£. 13	19	6

PARTICULAR AND MINUTE RULES

FOR

JOURNALIZING,

CORRESPONDNG WITH THE NUMBERS IN THE WASTE-BOOK.

INVENTORY

CONSISTS of two parts, a regular ſtatement of the Merchant's whole property, and an account of his debts.

THE JOURNAL ENTRY.

O Sundries Drs. to *Capital* in trade.
Caſh, for ready money.
Goods, their reſpective values.
Perſons indebted to him.
Bills Receivable, in poſſeſſion not due.
Bonds, the ſums lent on bond, time and rate of intereſt.

1 *Capital* in trade, Dr. to Sundries,
To *Perſons*, debts due to them.
To *Bills Payable*, accepted by him.
To *Bonds*, money ſo borrowed.

2 If any property is introduced into trade from a ſtock reſerved—or intended to be kept private, make
Caſh, or whatever Article you introduce, Dr. to *Capital* in trade.
And make
Capital Dr. to *Caſh*, for any ſum you may take out of trade and reſerve in your private poſſeſſion.

3 Caſh

3 Caſh accounts ſhould be kept diſtinct from accounts of goods, and when you have an account current, of this deſcription, with any Perſon, that is, where you are frequently receiving and paying money on his account—or where another Perſon is frequently receiving or paying money on your account—Intereſt for money upon hand, and Commiſſion at a certain ſum per cent. on the tranſaction being allowed—or where intereſt is by you receivable or payable upon money due upon bond—or otherwiſe upon cloſing an account—— enter the inſtant it become due, becauſe no perſonal account ſhould exhibit gain or loſs

Perſon or *Bonds* Dr. to *Profit* and *Loſs*,
For Intereſt and Commiſſion, or Intereſt on Bond due to you.—or
Profit and *Loſs* Dr. to *Perſon or Bonds*,
For Intereſt and Commiſſion, or Intereſt on Bond due to him.
Then, when the accounts are fully adjuſted, ſay,
Sundries Drs. to *Perſon* or *Bonds*.
Profit and *Loſs*, intereſt, &c. or intereſt on bond due to him.
Caſh, *Bills Receivable*, or *Perſon* for *Debt* previouſly due by you; for balance of accounts received.

—or—

Perſon or *Bonds* Dr. to Sundries.
To *Profit* and *Loſs*, intereſt, &c. or intereſt on bond due to you.
To *Caſh*, *Bills Receivable*, or *Perſon* for *Debt*, previouſly due to you—being balance of accounts paid by you

BUYING GOODS, &c.

4 For Ready money,
Goods bought, Dr. to *Caſh*.
5 Paying for them with a Check on your Banker,
Goods bought, Dr. to ——— my Banker.
6 With a Bill Receivable,
Goods bought, Dr. to *Bills Receivable*.
7 On Time,
Goods bought, Dr. to *Seller*.
8 For part Caſh, part Bill,
Goods bought, Dr. to Sundries.
To *Caſh*, ſum paid.
To *Bills Receivable*, its No. and amount.
9 For part Caſh, part on Time,
Goods bought, Dr. to Sundries.
To *Caſh*, in part.
To *Seller*, the remainder.
10 For part Bill, part on Time,
Goods bought, Dr. to Sundries,
To *Bills Receivable*, its No. and amount.

To *Seller*, the remainder.

11 For part Cash, part Bill, part on Time,
Goods bought, Dr. to Sundries,
To *Cash*, the sum paid.
To *Bills Receivable*, its No. and amount.
To *Seller*, the remainder.

12 Of Various Denominations for Cash,
Sundries, Drs. to *Cash*,
Naming the Goods distinctly, and their several values.

13 Of Various sorts, on Time,
Sundries, Dr. to *Seller*.

14 Of Various Sorts, with Bills,
Sundries, Drs. to *Bills Receivable*.

15 Of Various Descriptions, part Cash, part on Time,
Sundries, Drs. to *Seller*,
Particularizing the Goods, and their respective values:
Then *Seller*, Dr. to *Cash*,
For the Sum in part paid.

16 Of Various Sorts, for part Cash, part Bill, part Time,
Sundries, Drs. to *Seller*,
Particularizing the Goods, and their values:
Then *Seller*, Dr. to Sundries,
To *Cash*, the part paid.
To *Bills receivable*, its No, and value.

SELLING GOODS

17 For Ready Money,
Cash, Dr. to *Goods*.

18 On Bill,
Bills receivable, Dr. to *Goods*.

19 On Time,
Buyer Dr. to *Goods*:
Or, if the Goods be placed in the hands of a Trader for sale,
Trader my account of Goods Dr. to *Goods*.

20 For part Cash, part on Time,
Sundries, Drs. to *Goods*;
Cash, in part,
Buyer the remainder.

21 For part Bill, part on Time,
Sundries, Drs. to *Goods*;

Bills Receivable, its No. and value,
Buyer, the remainder.

22 For part Caſh, part Bill,
Sundries, Drs. to *Goods*,
Caſh, the ſum received,
Bills Receivable, its No. and value.

23 Part Caſh, part Bill, part on Time,
Sundries, Drs. to *Goods*,
Caſh, the part received.
Bills Receivable, its No. and value,
Buyer, the part unpaid.

24 Of Various Deſcriptions for Ready Money,
Caſh, Dr. to Sundries,
Particularizing the Goods, and their reſpective values.

25 Of Various Sorts, on Bill,
Bills Receivable, Dr. to Sundries,
Particularizing the Goods, and their reſpective values.

26 Of Various ſorts, on Time,
Buyer, Dr. to Sundries,
Mentioning the Goods, and their values.

27 Of Sundry Kinds, for part Caſh, part Bill,
Sundries, Drs. to *Buyer*.
Caſh, the part received.
Bills Receivable, its No. and value.
Then *Buyer*, Dr. to Sundries,
Particularizing the Goods, and their reſpective values.

28 Of various ſorts, for part Bill, part on Time,
Bills Receivable, Dr. to *Buyer*,
Its No. and value, in part.
Then *Buyer*, Dr. to Sundries,
To the Goods ſeparately mentioned, and valued.

29 Of Various Sorts, for part Caſh part on Time,
Caſh, Dr. to *Buyer*.
Then *Buyer*, Dr. to Sundries,
To the particularized Goods, as valued.

30 Of Various Sorts, for part Caſh, part Bill, part Time,
Sundries, Drs. to *Buyer*.
Caſh, the ſum received.
Bills Receivable, its No. and value.
Then *Buyer*, Dr. to Sundries,
To the Goods ſeparately mentioned, and valued.

BARTERING

31 An article received, for one delivered, equal in value,
Goods received, Dr. to *Goods* delivered,
Stating Quantity and Value of each diſtinctly.

32 One article received, for many delivered, of equal value,
Goods received Dr. to Sundries,
To the particular Goods, for their reſpective values.

33 Various Articles received, for One delivered, of equal value,
Sundries, Drs. to *Goods* delivered,
Particularizing the Various Articles, and their reſpective values.

34 Several Articles exchanged, for Several of another kind.
Sundries, Drs. to *Perſon*, of whom received.
Then, the ſame *Perſon*, Dr. to Sundries,
Particularizing, under each entry, the Goods delivered, or received, and their reſpective values.

35 Goods received in Exchange, for part Goods, part Caſh,
Goods received, Dr. to Sundries.
To *Goods* delivered, for their reſpective values.
To *Caſh*, the ſum paid.

36 Goods received in exchange, for part Goods, part Bill.
Goods received, Dr. to Sundries.
To *Goods* delivered, for their reſpective values.
To *Bills Receivable*, its No. and value.

37 Goods received in Exchange for part Goods, part Time or Debt,
Goods received, Dr. to Sundries.
To *Goods* delivered for their values reſpectively.
To *Merchant*, a debt due by him, or ſum unpaid by you.

38 Goods received, for part Goods, part Caſh, part Time, Bill, &c.
Goods received, Dr. to Sundries.
To *Goods* delivered, for their values reſpectively.
To *Caſh*, paid in part.
To *Merchant*, the ſum due to Him, or the debt He may owe.
To *Bills Receivable*, its No. and value.

39 Goods delivered in Barter, for part Goods, part Money.
Sundries, Drs. to *Goods* delivered.
Goods received, for their values reſpectively.
Caſh, the ſum received.

40 Goods delivered for part Goods, part Time, or Debt,
Sundries, Drs. to *Goods* delivered.
Goods received, for their reſpective values.
Merchant, for the remainder, or the debt.

41 Goods delivered for part Goods, part Bill,
Sundries, Drs. to *Goods* delivered.
Goods received, for their values reſpectively.
Bills Receivable, its No. and value.

42 Goods delivered, for part Goods, part Caſh, part Time, Debt, Bill, &c.
Sundries, Dr. to *Goods* delivered.
Goods received, for their values reſpectively.
Caſh, the part received.
Bills Receivable, its No. and value.
Merchant, the remainder or debt.

RECEIVING MONEY,

43 Being Borrowed by you, on your Note or Bond,
Caſh, Dr. to *Bills Payable*, or *Bonds*, mentioning when the Bill or Bond become due, and the rate of Intereſt.

Or, ſhould no Note or Bond be given as ſecurity,
Caſh, Dr. to *Lender*,
Particularizing, under Lender's name, the rate of Intereſt, and when due.

44 Or Sundry Articles without Diſcount or Abatement, for a Debt, Bill, Lottery Ticket, &c.

Caſh, or Sundries, Dr. to { *Payer.* / *Bills Receivable*, its No. and value. / *Lottery Ticket.* }

45 Diſcount being allowed,
Sundries, Drs. to *Payer.*
Caſh, the part received.
Profit and *Loſs*, for the diſcount.

46 Being part of Principal, or Intereſt only of a ſum before Lent or Due,
Caſh, Dr. to *Profit* and *Loſs*, or *Bonds*, if lent on Bond,
For the Intereſt received, to ſome time ſpecified.

47 Being both Principal and Intereſt.

Caſh, Dr. to *Borrower*, or *Bonds*,
Received of A. B. in full of his bond,
Principal being ——
— intereſt due, the ——

Caſh, Dr. to Sundries.
To *Borrower*, the principal.
To *Profit* and *Loſs*, the intereſt.

48 For Inſuring Goods, or Ship at ſea, &c. or giving credit for the premium of inſurance,

Caſh. / *Perſon* inſuring, } Dr. to *Inſurance* account.

49 For a Bill, ſold with exchange, or with Intereſt.
Caſh, Dr. to Sundries.
To *Bills Receivable*, its No. and value.
To *Profit* and *Loſs*, the exchange, or intereſt, &c.

50 In Part or Full of *n. p.* of a Trader for your Goods ſold by him,

Caſh, Dr. to { *Trader* my account of goods, for part or whole of prime coſt only. / *Profit* and *Loſs*, the gain upon them.

Or, if he loſe by the Sale of them,

Sundries, viz. { *Caſh*, the ſum received. / *Profit* and *Loſs*, the loſs, } Dr. to *Trader* my account of goods.

51 For a Bill, the Diſcount being taken off,

Sundries, Drs. to *Bills Receivable.*

Caſh, the ſum received.

Profit and *Loſs*, the diſcount allowed.

52 For Freight of a ſhip,

Caſh, Dr. to ſhip.——

For Rent of an Houſe, or of an Eſtate,

Caſh, Dr. to *Houſe* or to *Eſtate.*

53 Or part Caſh, part Bill, for a Bill,

Sundries Drs. to *Bills Receivable*, delivered.

Caſh, the ſum received.

Bills Receivable, its No. and value received.

54 Or Bill, being for the account of your employer, E.

Caſh, or a *Bill Receivable*, Dr. to *E.*

Specifying of whom received, and the ſum.

55 Or part Caſh, part Bill, &c. in part for a Debt, the Debtor breaking, or otherwiſe,

Sundries, Drs. to *Debtor.*

Caſh, the ſum received.

Bills Receivable, No. and value.

Profit and *Loſs*, the ſum abated.

56 From an Office, being the amount inſured on a Ship, or Goods loſt at Sea,

Caſh Dr. to—— *Inſurance Office.*

PAYING MONEY,

57 Lending, or Securely Depoſiting on Note, Bond, or otherwiſe,

Receiver, / *Bills Receivable*, Dr. / *Bonds*, } to *Caſh*, mentioning the rate, time, and to whom.

58 Without diſcount,

Receiver, Dr. to *Caſh.*

59 Diſcount being allowed you,

Receiver, Dr. to Sundries.

To *Caſh*, the ſum paid.

To *Profit* and *Loſs*, the diſcount.

60 Being Intereſt only on a ſum borrowed,

Profit and *Loſs*, or *Bonds*, Dr. to *Caſh*.

61 Being both Principal and Intereſt,

Bonds, or *Lender*, Dr. to *Caſh*,
Paid A. B. in full of his bond,
Principal being ——
— months intereſt due, ——

} Sundries, Drs. to *Caſh*.
Bonds or *Lender*, the principal.
Profit and *Loſs*, the intereſt.]

62 Being the Amount, by you inſured, on a Ship or Goods,

Perſons inſured, or *Inſurance Account*, Dr. { To *Bills Receivable*. / *Caſh*.

63 For a Bill with Exchange,

Sundries, Drs. to *Caſh*.
Bills Receivable, for the Bill procured.
Profit and *Loſs*, the Premium of exchange.

64 For a Bill, Diſcount being allowed you,

Bills Receivable Dr. to Sundries.
To *Caſh*, the ſum paid.
To *Profit* and *Loſs*, the Diſcount.

65 Being Repairs of a Ship, charges on Goods, Repairs of a Houſe, Family Expences, &c.

Ship,
Goods,
Houſe,
Houſe expences,
} Dr. to *Caſh*.

66 Being charges relating to your trade in general,

Charges on *Merchandize*, Dr. to *Caſh*.

67 Being a Debt due to A. by a Check on your Banker, or Draft on ſome other perſon B.

A. Dr. to *B.*

68 Or part Caſh, part Goods, part Draft, part Bill Receivable, for Goods bought of A.

A. Dr. to Sundries.
To *Goods*, delivered.
To *Perſon* drawn on.
To *Caſh*, the ſum paid.
To *Bills Receivable*, its No. and value.

69 Being Bond Security, for Duties on Goods detained in the King's Warehouſes,

Bonds, Dr. to *Caſh*,
For the Amount of Duties paid at the Cuſtom-houſe.

70 Being Expences incurred, bringing Goods home,

Profit and *Loſs*, Dr. to *Caſh*,
For the Expences.

71 To an Office, as Premium for Inſuring a Ship, Goods, or houſe, &c.

—— *Inſurance Office*, Dr. to *Caſh*,
For Premium —— per cent. on the ——

72 Or placing Caſh, or Bills Accepted, in your Banker's hands, or paying a Debt with a Bill,

Receiver, Dr. to *Caſh*, or *Bills Receivable*.

EXPOR-

EXPORTATION

73 Of Goods from your own Warehouſe,
Voyage to —— Dr. to Sundries.
To *Goods*, reſpectively for their values.
To *Caſh*, for Inſurance and all charges.
To *Profit* and *Loſs*, your commiſſion.

74 Of Goods Bought for the occaſion, and paid for,
Voyage to —— Dr. to { *Bills Payable*, if paid for with your Note. / *Caſh*, for Prime Coſt, and all charges.

75 Of Goods procured for the occaſion, upon Credit or otherwiſe.
Voyage to —— Dr. to Sundries.
To *Sellers*, value of Goods.
To *Caſh*, or *Bills Receivable*, ſhipping charges, price of Goods, &c.
To *Profit* and *Loſs*, Commiſſion or Brokage.

76 Of Goods, Part your own, Part procured upon Credit, Part paid for, Part taken from a Ship juſt arrived,
Voyage to —— Dr. to Sundries.
To *Goods*, your own.
To *Sellers*, Goods procured.
To *Voyage* from —— the Goods taken from the Ship.
To *Caſh*, the Charges, price of Goods, &c.

77 A Drawback on goods Exported received,
Caſh, Dr. to *Voyage* to ——, or to *Goods* exported.

78 A Debenture Bill, received for Drawback on Goods Exported,
Cuſtom-houſe Debentures, Dr. to { *Voyage* to / *Goods* exported / or *Perſon* to whom the Goods were ſent.

79 Caſh received for a Debenture Bill, granted on Goods Exported.
Caſh, Dr. to *Cuſtom-houſe Debentures*.

LETTER OF ADVICE,

80 Received for inſuring a Ship for account of A,
A. Dr. to Sundries.
To —— *Inſurance Office*, or to *Caſh*, if the Premium is paid.
To *Inſurance Account*, the ſum inſured by you.
To *Profit* and *Loſs*, Brokage, &c.

81 Being received that a Ship Inſured is Loſt at Sea,
Sundries, Drs. to { *Perſon*, inſured. / or *Voyage* to ——
—— *Inſurance Office*, the ſum inſured there.
Inſurance Account, underwritten by yourſelf.

82 Though

82 Though it is cuſtomary for a Factor, upon the receipt of goods, to adviſe his Employer of their ſafe arrival, yet it is uſeleſs to Notice ſuch Advice, as the Letters are filed and retained; but, when he adviſes of the Sale of ſuch Goods, and with it ſends up the Account,———make

F. Dr. to *Voyage* to ——, for the neat proceeds, and let the particulars of Caſh Received, or to be received for them, by him, diſtinctly appear, which will ſave the trouble of raiſing *Accounts* of *Goods* and *Accounts* on *Time.*

Should the Factor afterwards remit you an Account of any further Charge—or Abatement upon ſuch Goods Sold, make

Profit and *Loſs*, Dr. to *F.* for all charges allowed.

83 That your Factor has ſhipped off Goods for you,

Voyage from ——, Dr. to *F.*

For Coſt, and all charges, as per Invoice of the Cargo.

IMPORTATION, OR RETURNS FOR GOODS EXPORTED.

84 A Ship, before adviſed of, or not, arriving,

Voyage from ——, Dr. to *Caſh*, for Duties and all charges.

85 A Ship arriving, no Invoice of the Goods from Factor being booked before,

Goods, Dr. to Sundries.

To *F.* for Coſt and Charges, per Invoice.

To *Caſh*, Duties and Charges.

86 If there are various goods received, your Factor paying all Charges,

Sundries, Drs. to *F.*

Goods, the ſeveral Sorts at Prime Coſt.

Profit and *Loſs*, Charges and Commiſſion.

87 Duties paid, or ſecured on Bond, on Goods imported,

Voyage from ——, / Or *Goods*, } Dr. to { *Caſh*, if paid prompt. / *Bonds*, if ſecured.

88 Part of a cargo ſold on the Quay before the Voyage be diſcharged in your books,

Caſh, / *Bills Receivable*, / *Buyer*, } Dr. to *Voyage* from ——.

89 Goods ſent by Factor by your order to your employer E.

E. Dr. to Sundries.

To *F.* for Prime Coſt and Charges of Goods ſhipped.

To *Profit* and *Loſs*, your Commiſſion.

DEBTOR

DEBTOR AND CREDITOR,

exemplified in a variety of caſes,

RESPECTING BILLS.

90 Caſh received by you for a Draft on your Factor F.
Caſh, Dr. to *F.* the perſon drawn on.

91 If you Draw upon your Factor to accommodate B. and allow B a Day of Payment, or if you owe B. the money,
B. Dr. to *F.* for the ſum, and ſay under B. when due, if it be not a debt due to him by you.

92 If you draw upon F. payable to G.
G. Dr. to *F.* for value of the bill drawn.

93 Caſh immediately received for a Bill remitted you by your Factor,
Caſh Dr. to *Remitter.*

94 When a Bill is received, remitted you, and payable on a future day,
Bills Receivable, Dr. to *Remitter*, its No. and value.

95 If F. by your direction, remit a Bill to G.
G. Dr. to *F.*

96 Paying a Bill at ſight, drawn upon you by F.
F. Dr. to *Caſh*, for the ſum paid.

97 When you accept F's Draft, payable by you on a future day,
F. Dr. to *Bills Payable.*
Specifying the ſum and when due.

98 A Bill drawn by you on F. being proteſted and returned, enter on repaying the Bill and charges,
Sundries, Drs. to *Caſh.*
F. the ſum of the bill, and all charges.
Profit and *Loſs*, for exchange, if any.

99 A Bill remitted you, being proteſted, for non-acceptance or payment, enter for the preſent,
Profit and *Loſs*, Dr. to *Caſh*, for the expences:

100 A Bill proteſted, taken up, and all charges, with the intereſt for the time, made good,
Caſh, Dr. to Sundries.
To *Bills Receivable*, for the ſum of the bill.
To *Profit* and *Loſs*, for intereſt and charges.

101 Returning a Bill to F. before you have it caſhed—it being unhonoured,
F. Dr. to Sundries.
To *Bills Receivable*, for the amount of the bill.
To *Profit* and *Loſs*, for the expences.

102 Paying your employer's Draft upon you at ſight,
E. Dr. to *Caſh*, for value paid.

103 Remitting your employer a Bill, which you have procured, or received, in payment of a debt due to you by the drawer D.

E. Dr. to *D.* or to *Cash.* if procured.

Or *E.* Dr. to *Bills Receivable*,

and ſpecify the amount, and time when due.

104 Caſh immediately received for a Bill, remitted you by your employer,

Caſh, Dr. to *E.*

105 If a Bill remitted you and received, be not yet due,

Bills Receivable, Dr. to *E.*

106 If you draw upon your employer to remitter R.

Caſh, if you receive the amount of your Draft,
R. ——, he not paying you for the Bill, } Dr. to *E.*

107 When you pay any Bill previouſly accepted by you in Caſh, or otherwiſe,

Bills Payable, Dr. to { *Caſh*, / Sundries, / or *Perſon* drawn upon.

FACTORAGE.

When you commence Factor, it is requiſite that the Entries on the
Receipt on your employer's goods,
Diſpoſal of them, and
Returns made for them,
be accurately and clearly made.

108 Receiving Goods conſigned to you for ſale by your employer E.

E. his account of goods, Dr. to *Caſh*,

for duty, freight, or any charges you pay upon them.

If but one ſort of Goods, as Mahogany, Sugar, &c.

E. his account of Mahogany, Sugar, &c. Dr. to ——.

109 Selling for Ready Money, Bill, or Time, all, or any part of your employer's Goods, enter

Caſh,
Bills Receivable,
Buyer, } Dr. to *E.* his account of goods,

For the ſum received, or to be received.

110 When you Barter, or take to yourſelf any Part of employer's Goods,

Goods received, Dr. to *E.* his account of goods.

111 Suffer your employer's account of Goods to remain open until all Payments, Adjuſtments, &c. relative thereto, are made good, making

E. his account of goods Dr. ——

To *Caſh*, for any charges paid by you, and omitted; or for charges upon reſhipping ſuch as are not ſaleable.

To *Perſons*, to whom ſuch charges may be due, or for any abatement.

To *Profit* and *Loſs*, for your commiſſion, &c.

112 Balance

112 Balance your Employers Account of Goods as ſoon as all accounts relative to it are adjuſted, by making it

Dr. to *Employer*, (which is his account, as in proper trade of ſums remitted to him, or received of, or for him,) and make Employer's account, Cr. for the neat proceeds of his goods.

113 Caſh paid for Goods, ſhipped to your Employer E.

E. Dr. to Sundries.

To *Caſh*, for prime coſt, and all charges paid.

To *Profit* and *Loſs*, for your commiſſion.

114 Goods ſhipped for your Employer, not paid for,

E. Dr. to Sundries.

To *Sellers*, for prime coſt.

To *Caſh*, for all charges paid upon them.

To *Profit* and *Loſs*, your commiſſion.

115 Goods, your own, ſhipped to your Employer E.

E. Dr. to Sundries.

To *Goods*, for their value at prime coſt, or otherwiſe.

To *Caſh*, for all charges at ſhipping, &c.

To *Profit* and *Loſs*, your commiſhon.

116 Caſh, Bill, or Debenture, as Bounty, or Drawback on Goods ſent to your Employer, by you received,

Caſh,
Bills Receivable,
Cuſtom-houſe Debentures, } Dr. to *Employer*.

PARTNERSHIP.

117 Delivering in your exact Share of Capital in Partnerſhip to managing Partner, M. P.

M. P. in Co. Dr ——.

To *Caſh*, if you give in money.

To *Bills Payable*, if you accept a bill or give your note.

To *Bills Receivable*, if you indorſe a bill.

To *Goods*, for ſuch as you give in.

To *Perſon*, on whom you may draw.

118 Delivering in Goods to managing Partner above your ſhare,

Sundries, Drs. to *Goods* delivered in.

M. P. my account in Co. for value of your ſhare.

M. P. for the ſum due to you, being above your ſhare.

119 Receiving of managing Partner your Share of neat proceeds,

Sundries, Dr. to *M. P.* my account in Co.

Caſh, the ſum received.

Goods, the quantity and value.

Bills Receivable, its No. and value.

Accounts

Accounts kept by a managing Partner.

120 Goods bought, each Partner paying down his Share of Price, or bringing in his Share of Goods,

Goods, in Co. with, Dr. to Sundries.
To *Caſh*, or *Goods*, for your ſhare, or any part.
To *Perſon* drawn on, for your ſhare, or any part.
To each *Partner's* account in Co. for their ſhares received.

121 Goods bought in Partnerſhip not paid for,

1ſt *Goods*, in Co. with ——, Dr. to *Seller*,
For value of the goods purchaſed.
2dly Each *Partner* Dr. to Do. his account in Co.
For their ſhares, reſpectively.

122 Goods bought, or a Cargo made up for Sea, in Partnerſhip, each Partner advancing Caſh, or what Goods he has proper for the Voyage,

1ſt *Goods* in Co.
Or *Voyage* to —— in Co. } Dr. to Sundries.
To each *Partner*, for what they advance.
To *Caſh*, or *Goods*, for what you advance.
To *Seller*, for what may be ſtill unpaid.
To *Perſon*, on whom you may draw.
2dly, Each *Partner*, Dr. to *Do.* his account in Co.
For their reſpective ſhares of capital.

123 Shipping off Goods formerly brought into Company,

1ſt, *Voyage* to ——, in Co. Dr. to Sundries.
To *Goods*, in Co. with — for their value.
To *Caſh*, for charges at ſhipping.
2dly, *Goods* in Co. with — (ſhipped off,) Drs. to *Voyage* to ——, in Co.
For all charges paid as above.

124 Abatements allowed to Debtors in Partnerſhip, Repairs, Intereſt, Premium of Inſurance, Commiſſion, and all Charges,

Goods in Co.
Voyage to ——, in Co. } Dr. to { *Caſh*, expended. / *Profit* and *Loſs*, commiſſion, &c.

125 Caſh, Abatements, Freight, &c. in favour of Partnerſhip received or made,

Caſh, received,
Profit and *Loſs*, abatement, } Dr. to { *Goods*, in Co. / *Voyage* to ——, in Co.

126 Goods in Company being ſold,

Caſh,
Bills Receivable.
Buyer, or
Sundries, } Dr. to { *Goods*, in Co, ſold. / Or *Voyage* to ——, in Co.

127 Goods in Company delivered in Barter for others,

Goods, in Co. received, Dr. to *Goods* in Co. delivered.

128 Partners withdrawing their Shares of Goods in Co.

Sundries,

Sundries, Drs. to *Goods*, in Co.
Partners account in Co. for what he or they withdraw.
Goods, the ſhare you retain.

129 Goods in Co. being all ſold off, or Voyage finiſhed, balance ſaid account of Goods,
Goods, in Co.
Voyage to ——, in Co. } Dr.
To *Caſh*, for charges paid and not booked.
To *Profit* and *Loſs*, for intereſt of your money advanced, or your commiſſion.
To each *Partner's* account in Co. for their ſhares of gain.
To *Profit* and *Loſs*, for your ſhare of gain.

130 Receiving Payment for Goods, in Co. ſold on Time,
Caſh, Dr. to *Payer*.

131 If you allow Abatement on Goods, in Co. ſold,
Sundries, Drs. to *Payer*.
Caſh, the ſum received.
Goods, in Co. the ſum abated.

132 Paying Partners their Share of neat proceeds,
Partners, Dr. to *Caſh*.

133 Receiving payment of Partner's Shares,
Caſh, or Sundries, Dr. to *Partner*, payer.

134 Adjuſting ſhares in Company,
Partner, receiver, Dr. to Sundries.
To *Partner*, payer, the ſum he pays.
To *Caſh*, the ſum you pay.

135 Caſh paid to Partners,
Sundries, Drs. to *Caſh*.
Each *Partner*, for the ſum paid to him.

136 Partners making Payment of a Debt due by the Company,
Receiver, Dr. to Sundries.
To each *Partner*, for the ſum he pays.
To *Caſh*, or to the *Perſon*, on whom you draw.

PRIVATE PARTICULARS, AND INVENTORY,

OF the effects and debts of William Hazard and Antonio Prettyman. The value of property is ten thouſand two hundred and twenty-ſeven pounds, and debts amount to two thouſand five hundred and forty-nine pounds fifteen ſhillings. POSITIVE PROPERTY, or neat CAPITAL in trade, is therefore, ſeven thouſand ſix hundred and ſeventy-ſeven pounds five ſhillings, of which, 4268*l.* 5*s.* is the property of William Hazard, and 3409*l.* the ſhare of Antonio Prettyman.

It is agreed that each ſhall furniſh the Caſhier with his part of the monies, which, from time to time, may be wanting in trade, and ſhall receive of the PROFITS in proportion to his ſhare of the CAPITAL, and time of its continuance in trade, that William Hazard's proportion of the profits ſhall be at the rate of five per cent. and Antonio Prettyman's at the rate of ſeven per cent. in conſideration of the latter executing the whole of the buſineſs.

EFFECTS.

		£.	s.
160 Pieces Iriſh linen, 25 yards each	at 30*d.* per yard	500	0
100 Pieces Indian chints,	at 6*l* per piece	600	0
40 Hhds. Sugar, weight 480 cwt. Including duties	at 45*s.* 10½ per cwt.	1101	0
60 Puncheons Rum	at 40*l* per pch.	2400	0
50 Hhds. Tobacco, weight 37,500 lbs. Including duties	at 20*d.* per lb.	3125	0
800*l.* 3 per cent. Conſols	at 95*l.* per cent.	760	0
‡ Ship Swan freighted to Barbadoes - - -		500	0
½ Sloop Unity do. to Virginia - - -		800	0
Bills Receivable on demand, No. 1. - - -		45	0
Do. do. due 4th March, No. 2. - - -		96	0
Bond, from John Dolby, with intereſt, payable half yearly, from the 22d day of Sept. 1796. Principal being		300	0
		£. 10227	0	0

DEBTS.

	£.	s.
To George Gordon, Wincheſter, on demand - -	36	0
John Williams, Southampton, payable 13th Dec. 1797	120	0
Richard Smith, Chertſey, payable 23d Nov. 1797 -	50	0
Cuſtom-houſe, on bond, for Tobacco duties, 37,500 lbs. at 15*d.* per lb.	2343	15
	£. 2549	15	0

Value of Property - - - - -	10227	0
Debts Payable - - - - -	2549	15
Value of Neat Capital, or poſitive Property in trade -	7677	5

Signed { William Hazard. Antonio Prettyman.

1ſt January, 1797.

DIVI-

DIVISION OF PROFIT.

I have ſufficiently illuſtrated the method of withdrawing or introducing money into trade, and the mode of aſcertaining the PROFITS on the concern. If there are Partners in the buſineſs, the PRIVATE INVENTORY will declare their ſhare of the Capital in trade, and the Caſhier's Ledger account of CAPITAL will ſhew the ſums of money withdrawn or introduced by either Partner, and the time of continuance of ſuch part of his ſhare of the Capital. A private caſh account will ſhew the ſums of money received of the Caſhier, or any other perſon, on the Partnerſhip account only. Diviſion of the PROFITS at any period may be correctly made by the following rules, which are illuſtrated by examples.

WHEN THE SHARES OF CAPITAL ARE UNEQUAL, BUT CONTINUED FOR EQUAL TIMES.

Rule 1ſt. As the whole *Capital* in trade, is to the whole *gain*, ſo is each Partner's particular *ſhare* of the Capital, to his ſhare of the gain :—or thus,

2d. Divide the whole *gain* by the whole *Capital* in trade, and multiply each partner's *ſhare* of the capital by the quotient, the ſeveral products will be each partner's ſhare of the gain :—

WHEN THE SHARES OF THE CAPITAL IN TRADE ARE UNEQUAL, AND CONTINUED FOR UNEQUAL TIMES, OR INCREASED OR DIMINISHED AT PLEASURE.

3d. Multiply each Partner's ſhare of the CAPITAL, by the *time* of its continuance in trade: then ſay, as the ſum of all thoſe *products* is to the whole GAIN, ſo is the *product* of each man's *Capital* and *time* to his ſhare of the *gain*.

EXAMPLE I.

Antonio Prettyman and William Hazard, in trade clear 853*l.* 11*s.* 3½. By agreement A. P. was to have 7 per cent. becauſe he executed the buſineſs; and W. H. only 5 per cent. What had Antonio Prettyman for his trouble?

A. P. 7
W. H. 5

	£.	s.	d.		
As 12 —	853	11	3½	—	7
					7
12 |	5974	19	0½		
£.	497	18	3. $\frac{2}{12}$		A. P.'s proportion of the gain.
	497	18	3. $\frac{2}{12}$		
	355	13	0½ $\frac{10}{12}$		
£.	142	5	2½ $\frac{4}{12}$		A. P. muſt have for his trouble.

	£.	s.	d.		
As 12 —	853	11	3½	—	5
					5
12 |	4267	16	5½		
£.	355	13	0½ $\frac{10}{12}$		W. H.'s proportion of the gain.
	853	11	3½		
	142	5	2½ $\frac{4}{12}$		
£.	711	6	0½ $\frac{8}{12}$		gain to be divided between A. P. and W. H. in proportion to their Capital, as per agreement.

EXAMPLE

EXAMPLE II.

Antonio Prettyman and William Hazard in Partnerſhip, 1ſt January, 1797, enter upon their books a NEAT CAPITAL of 7677*l.* 5*s.* of which 4268*l.* 5*s.* is the ſhare of W. Hazard, and 3409*l.* the ſhare of Antonio Prettyman.

William Hazard, on the 2d of January, increaſes his Capital with the ſum of 1000*l.* A. Prettyman, on the 7th of January, increaſes his with the ſum of 2000*l.* decreaſes it 100*l.* on the 31ſt March; increaſes it with 500*l.* on the 29th April; decreaſes it with 100*l.* on the 30th June; and alſo with the farther ſum of 100*l.* on the 30th of September. The gain to be divided agreeable to theſe particulars is 711*l.* 6*s* $0\frac{1}{4}d.\ \frac{5}{14}$. What is each partner's ſhare?

	Capital. £.		*Time.*		£.		*Capital.* £.		*Time.*		£.
W. H.	4268,25	×	1 day	=	4268,25	A. P.	3409	×	6 days	=	20454
	1000						2000				
	*5268,25	×	364 days	=	1917643,00		5409	×	83	=	448947
					1921911,25		100				
							5309	×	29	=	153961
							500				
							5809	×	62	=	360158
							100				
							5709	×	92	=	525228
							100				
							† 5609	×	93	=	521637

Products. £.	
W. H.	1921911,25
A. P.	2030385
	£. 2030385

	£.	s.	d.		£.		£.	s.	d.	
As 3952296,25	— 711	6	$0\frac{3}{4}\frac{8}{5}$	— 1921911,25	—	345	17	$9\frac{3}{4}\cdot\frac{17068625}{39522962}$		W. H.
3952296,25	— 711	6	$0\frac{3}{4}\frac{8}{5}$	— 2030385	—	365	8	$3\cdot\frac{1}{3}\frac{22454375}{39522962}$		A. P.
The ſum A. Prettyman receives for his trouble is						142	5	$2\frac{1}{2}\frac{1}{3}$		
				Whole gain -		853	11	$3\frac{1}{2}$		

* William Hazard's Capital in the trade on the 31ſt Dec. 1797	5268	5	0
William Hazard's ſhare of the gain	345	17	$9\frac{3}{4}\cdot\frac{17068625}{39522962}$
† A. Prettyman's Capital in the trade on the 31ſt Dec. 1797	5609	0	0
A. Prettyman's ſhare of the gain	365	8	$3\cdot\frac{1}{3}\frac{22454375}{39522962}$
	142	5	$2\frac{1}{2}\frac{1}{3}$

Neat improved Capital of W. H. and A. P. is £. 11730 16 $3\frac{1}{2}$ from which deducting the *gain*, 853*l.* 11*s.* $3\frac{1}{2}d.$

divided

divided between A. P. and W. H. according to their declared proportion, leaves a CAPITAL of 10877*l.* 5*s.* in trade, of which 5268*l.* 5*s.* is the ſhare of William Hazard, and 5609*l.* the ſhare of Antonio Pretttyman.

The balance of caſh, after the profit is deducted, is 1369*l.* 14*s.* 8½*d.* which being delivered to the Caſhier, the INVENTORY of EFFECTS and DEBTS is again diſplayed from the BALANCE ſheet, and the record of the various tranſactions in the trade again commences, as is exhibited in the WASTE-BOOK for 1798.

I have, for the purpoſe of exhibiting a method of dividing the profits, in the moſt difficult caſes, admitted a PARTNERSHIP in the concern elucidated, but in the ſecond WASTT-BOOK, the buſineſs is ſuppoſed to be carried on by one perſon, excepting in particular inſtances, as will be ſeen.

WASTE-BOOK.

LONDON, 1st January, 1797.

INVENTORY of the Property and valuable Securities belonging to and Debts due by, and to, Antonio Prettyman and Company.

PROPERTY AND SECURITIES.

O			£ s d	£.	s.	d.
	160 pieces Iriſh linen, 25 yards each,	at 30*d.* per yard	500 . 0 . 0			
	100 pieces Indian chints,	at 6*l.* per piece	600 . 0 . 0			
	40 hhds ſugar, weight 480 cwt. including duties	at 45*s.* 10*d.*½ per cwt.	1101 . 0 . 0			
	60 puncheons rum	at 40*l.* per pch.	2400 . 0 . 0			
	50 hhds. tobacco, weight 37,500 lbs. including duties	at 20*d.* per lb.	3125 . 0 . 0			
	800*l.* 3 per cent. Conſols	at 95*l.* per cent.	760 . 0 . 0			
	¼ Ship Swan freighted to Barbadoes - - -		500 . 0 . 0			
	½ Sloop Unity do. to Virginia - - -		800 . 0 . 0			
	Bills Receivable on demand, No. 1. - -		45 . 0 . 0			
	Do. do. due 4th March, No. 2. - -		96 . 0 . 0			
	Bond, from John Dolby, with intereſt, payable half yearly, from the 22d day of Sept. 1796. Principal being		300 . 0 . 0			
				10227	0	0
	DEBTS.					
1	To George Gordon, Winchester, on demand - -		36 . 0 . 0			
	John Williams, Southampton, payable 13th Dec. 1797		120 . 0 . 0			
	Richard Smith, Chertſey, payable 23d Nov. 1797 -		50 . 0 . 0			
	Cuſtom-houſe, on bond, for Tobacco duties, 37,500 lbs. at 15*d.* per lb. - - - - -		2343 . 15 . 0			
				2549	15	0

WASTE-

WASTE-BOOK.

		£.	s.	d.
	LONDON, *2d January*, 1797.			
2	Placed in the hands of the Caſhier for uſes in trade, by William Hazard, the ſum of - - - -	1000	0	0
	4th			
4	Bought for ready money 56 pieces of cambrics, at 50*s* per piece	140	0	0
	6th			
7	Bought of Frederic Dolby, Windſor, at 6 weeks, 200 pieces of duroys, at 25*s*. per piece - - - - - -	250	0	0
	7th			
2	Placed in the Caſhier's hands, by Antonio Prettyman, a further ſum of	2000	0	0
	8th			
58	Paid George Gordon, Wincheſter, in full - -	36	0	0
	10th			
9	Bought of William Emphris, Reading, 78 pieces druggets, at 50*s*. per piece Paid half down - - - - £ 97 . 10 . 0 Due on demand - - - - 97 . 10 . 0	195	0	0
	12th			
43	Borrowed of George Gordon, Wincheſter, on bond, for 12 months, at 5 per cent. intereſt, payable quarterly - - -	400	0	0
	16th			
58	Paid William Emphris, Reading, in full, for druggets -	97	10	0
	17th			
11	Bought of James Chittey, Chobham 40 pieces broad cloth, 25 yards each, at 13*s*. 6*d*. per yard Paid him in money - - - - £ 330 . 0 . 0 By bill, No. 1. - - - - 45 . 0 . 0 To pay at 3 months - - - - 300 . 0 . 0	675	0	0
	18th			
57	William Emphris, Reading, having occaſion for 1000*l*. for a period not exceeding twelve months, have advanced him the ſame upon bond, bearing intereſt, the which he will diſcharge within the time agreed upon, with occaſional and convenient payments	1000	0	0
	20th			
12	Bought for ready money the following goods, 150 pieces kerſeys, at 72*s*. per piece - - £ 540 . 0 . 0 180 pieces fuſtians, at 25*s*. per piece - - 225 . 0 . 0	765	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *22d January*, 1797.			
17	Sold for ready money, 30 pieces druggets, at 2*l.* 14*s.* 4*d.* per piece - -	81	10	0
	24th			
19	Sold Rush Parker, Windsor, at 30 days, 16 pieces broad cloth 25 yards each, at 14*s.* per yard - - - - - - -	280	0	0
	30th			
20	Sold George Trottman, Egham, 150 pieces kerseys, at 3*l.* 16*s.* Received in part - - - - - £ 300 . 0 . 0 Due at 30 days - - - - - - 270 . 0 . 0	570	0	0
	31st			
66	Paid petty charges on trade this month - - - -	5	8	4
	1st *FEBRUARY*.			
57	Lent William Hodson on bond for 12 months, at 5 per cent. per ann. interest, payable quarterly - - - -	1000	0	0
	3d			
18	Sold Anthony Bigot 8 pieces broad cloth, 25 yards each, at 14*s.* 2*d.* per yard, and received his bill, No. 3. for the whole, payable at 2 months -	141	13	4
	5th			
22	Sold John Willis 16 pieces broad cloth, 25 yards each, at 14*s.* 3½*d.* per yard, and received In sterling - - - - - £ 150 . 14 . 8 His bill, No. 4 at 2 months - - - 135 . 2 . 0	285	16	8
	7th			
85	Received from on board the Nelly, 250 hhds flax-seed, shipped for our account, and per our order; by William Byrne, merchant in Philadelphia Cost and charges per invoice - - - £. 275 . 0 . 0 Freight and charges paid here - - - 282 . 15 . 0	557	15	0
	8th			
97	William Byrne, Philadelphia, for the better settling his affairs in London, has opened a cash account with us, interest at 5 per cent. to be mutually allowed; and one per cent. for our commission. He has this day drawn for 750*l.* to Smith and Co. No. 1. at 3 months after sight, which is accepted - - - - - -	750	0	0
	9th			
18	Sold William Grave, merchant in Perth, 150 hhds. flax-seed, at 3*l.* per hhd. to be transported at his own charge, and received a bill, No. 5. at 12 months - - - - £ 250 . 0 . 0 His own acceptance, No. 6. at ditto, for - - 200 . 0 . 0	450	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *13th February*, 1796.			
23	Sold Charles Newman, Cheapside, 5 hhds sugar, weight 60 cwt. at 50*s.* per cwt. and received			
	In money - - - - - £. 50 . 0 . 0			
	A bill, No. 7. at sight - - - - 50 . 0 . 0			
	Charles Newman, Cheapside, to pay on demand - - 50 . 0 . 0			
		150	0	0
	15th			
22	Sold William Reading 50 hhds flax-seed, at 3*l.* 5*s.* per hhd.			
	Received in part - - - - £ 62 . 10 . 0			
	His bill, No. 8. at 10 months, for - - 100 . 0 . 0			
		162	10	0
	17th			
40	Sold Thomas Barker, Wapping, the remaining 50 hhds flax-seed, at 3*l.* 10*s.* per hhd.			
	Received in part, 40 pieces Scotch linen, 25 yards each, at 2*s.* per yard } £ 100 . 0 . 0			
	Due at 4 months - - - - 75 . 0 . 0			
		175	0	0
	19th			
21	Sold Thomas Peacock, Kettering, 5 hhds sugar, weight 60 cwt. at 50*s.* per cwt. and received his bill, No. 9. at 2 months - £ 100 . 0 . 0			
	Due at 3 months - - - - 50 . 0 . 0			
		150	0	0
	21st			
44	Received in full of Charles Newman, Cheapside, for bill, No. 7. - -	50	0	0
	23d			
24	Sold for ready money as under,			
	2 puncheons rum - - - - £ 90 . 0 . 0			
	1 hhd. sugar - - - - 30 . 0 . 0			
		120	0	0
	26th			
32	Received in barter 20 pieces Irish linen, 25 yds. each, at 3*s.* per yard, for the following goods, viz.			
	1 hhd sugar - - - - - £ 30 . 0 . 0			
	1 puncheon rum - - - - 45 . 0 . 0			
		75	0	0
	27th			
46	Received of William Emphris, in liquidation of bond - -	57	15	7
	28th			
26	Sold James Chitty, Chobham, the goods following, viz.			
	2 puncheons rum - - - £ 90 . 0 . 0			
	2 hhds. sugar - - - - - 60 . 0 . 0			
	Payable at 2 months	150	0	0
	28th			
66	Petty charges on trade for February - - - -	7	5	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *1ſt March*, 1797.			
58	Paid Frederic Dolby, Windſor, in full for duroys - - -	250	0	•
	4th			
44	Received of Ruſh Parker, Windſor, for broad cloth - £ 280 . 0 . 0			
	Caſh for No. 2. - - - - - 96 . 0 . 0	376	0	•
	6th			
44	Received in full, of Charles Newman, Cheapſide, for ſugar £ 50 . 0 . 0			
	Of George Trottman, Egham, for kerſeys - - 270 . 0 . 0	320	0	•
	10th			
96	Accepted and paid William Byrne's bill on us to william Monk - -	100	0	0
	12th			
19	Sold William Wood, York, on demaud, 15 pieces Indian chints, at 5*l.* per piece	75	0	0
	14th			
97	Accepted another bill of William Byrne's, to Key and Granger, at 7 days ſight	175	0	0
	18th			
46	Received of William Emphris, Reading, in liquidation of bond - -	37	14	0
	20th			
31	Received 40 pieces lockrams, at 25*s.* per piece, in barter for 10 pieces Indian chints, at 5*l.* per piece - - - - -	50	0	•
	22d			
46	Received of John Dolby, ſix months intereſt of 300*l.* lent him on bond - - - - - - -	7	10	•
	23d			
8	Bought of Thomas Barker 80 pieces Scotch linen, 25 yards each, at 30*d.* per yard			
	Paid in caſh - - - - - £ 150 . 0 . 0			
	Indorſed a bill, No. 9. for the difference - - 100 . 0 . 0	250	0	0
	24th			
107	Paid William Byrne's bill, No. 2. to Key and Granger,			
	Caſh - - - - - £ 100 . 0 . 0			
	By a draft on William Wood, York - - - 75 . 0 . 0	175	0	•
	26th			
33	Received 140 lbs. cochineal, at 16*s.* per lb. - - £ 112 . 0 . 0			
	32 lb. cinnamon, at 13*s.* 4*d.* per lb. - - - 21 . 6 . 8	133	6	8
	in barter for 40 pieces Iriſh linen, 25 yards each, at 32*d.* per yard.			

WASTE-BOOK.

			£.	s.	d.
	LONDON, 28*th March*, 1797.				
39	Received 34 pieces muſlin, at 3*l.* per piece - -	£ 102 . 0 . 0			
	And a balance in money - - - -	48 . 0 . 0			
			150	0	0
	in barter for 30 pieces Indian chints at 5*l.* per piece.				
	30th				
34	Received of Samuel Tuck 42 cwt. 2 qrs. cotton, at 8*l.* per cwt	£ 340 . 0 . 0			
	8 lbs. cloves, at 15*s.* per lb. - - -	6 . 0 . 0			
			346	0	0
	In barter for				
	40 pieces Iriſh linen 25 yards each, at 33*d.* per yard -	£ 137 . 10 . 0			
	10 pieces Indian chints, at 5*l.* per piece - -	50 . 0 . 0			
			187	10	0
	Balance due on demand.				
	31ſt				
66	Paid James Wilſon one quarters ſalary - - -	£ 20 . 0 . 0			
	Paid Porters ——, Brown and Jones, one quarters ditto -	19 . 10 . 0			
	Paid petty expences on trade this month - -	8 . 6 . 0			
			47	16	0
2	Withdrawn in caſh from caſhier, by A. Prettyman, for private expences -		100	0	0
or					
65	AMOUNT OF ALL ENTRIES, for January, February, and March -		27335	15	7
	1ſt *APRIL.*				
58	Paid Samuel Tuck, King-ſtreet, the balance due to him in barter - -		158	10	0
	3d				
10	Bought of George Gordon, Wincheſter, a houſe in Fleet-ſtreet, rent 50*l.* per annum, at 12 years purchaſe, our entry to commence at Midſummer next, whereof paid by No. 4. - - -	£ 135 . 2 . 0			
	Due at 2 months - - - -	464 . 18 . 0			
			600	0	0
	4th				
44	Received in full, for bill, No. 3. - - - - -		141	13	4
	5th				
54	Received, on account of William Byrne, Philadelphia, of Brown and Rogers, a draft, No. 10. due 12th July, for - - - -		875	0	0
	9th				
7	Bought of Francis Buckley, Deptford, at 8 months, 10 barrels raiſins, at 42*s.* per barrel - - - -	£ 21 . 0 . 0			
	12 ditto, figs, at 40*s.* per barrel - - - -	24 . 0 . 0			
			45	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *11th April*, 1797.			
18	Sold John Watſon, and received his bill, No. 11. for the whole, at 10 days ſight, accepted 9th inſtant			
	1 puncheon rum - - - - £45 . 0 . 0			
	1 hhd. ſugar - - - - - 30 . 0 . 0			
		75	0	0
	12th			
6	Bought of William Clarke, and paid the whole by bill, No. 11.			
	16 pieces Iriſh linen, 25 yards each, at 3s. per yard - £60 . 0 . 0			
	12 pieces duroys, at 25s. per piece - - - 15 . 0 . 0			
		75	0	0
	13th			
60	Paid George Gordon, Wincheſter, 3 months intereſt, on 400l. borrowed on bond, intereſt due 12th inſtant - - - -	5	0	0
	15th			
30	Sold Daniel Mead, Briſtol, as under,			
	1 puncheon rum - - - - £46 . 0 . 0			
	1 hhd. ſugar - - - - - 30 . 0 . 0			
		76	0	0
	Received in money - - - - 20 . 0 . 0			
	His bill, No. 12. at 1 month - - - 30 . 0 . 0			
		50	0	0
	Balance due on demand.			
	17th			
16	Bought of James Chittey, Chobham, the goods following, viz.			
	8 pieces broad cloth, quantity 200 yds. at 13s. per yd. - £130 . 0 . 0			
	28 pieces druggets, at 50s. per piece - - - 70 . 0 . 0			
		200	0	0
	Paid in money - - - - 100 . 0 . 0			
	Bill receivable, No. 12. - - - - 30 . 0 . 0			
		130	0	0
	Balance due in 23 days.			
	21ſt			
7	Bought, at 9 months, of John Hall, Old Change, 100 pieces of ſerges, at 42s. per piece - - - - - -	210	0	0
	23d			
35	Received 20 pieces Scotch linen, 25 yards each, at 30d. per yard, in barter for			
	10 barrels raiſins, at 45s. per barrel - - - £22 . 10 . 0			
	12 ditto figs, at 42s. ditto - - - 25 . 4 . 0			
	Paid the balance in money - - - 14 . 16 . 0			
		62	10	0
	29th			
2	Placed in the caſhier's hands for uſe of trade, by Antonio Prettyman -	500	0	0
46	Received of William Emphris, Reading, in liquidation of bond - -	34	11	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, 30*th April*, 1797.			
66	Paid petty charges on trade this month - - - - -	6	4	6
	1ſt *MAY*.			
32	Received of Daniel Mead, Briſtol, 46 pieces Scotch linen, quantity 1160 yds. at 2*s.* per yard, in barter for			
	2 puncheons of rum, at 45*l.* per puncheon - - £ 90 . 0 . 0			
	The balance being a debt due by him to us - - 26 . 0 . 0			
		116	0	0
	2d			
46	Received of William Hodſon, 3 months intereſt, due yeſterday, on 1000*l.* lent him on bond - - - - - -	12	10	0
	9th			
68	Paid James Chittey in full for broad cloth and druggets, by giving him			
	32 lbs. of cinnamon, at 15*s.* per lb. - - - £. 24 . 0 . 0			
	In caſh - - - - - 46 . 0 . 0			
		70	0	0
	10th			
83	James Richmond, merchant, in Madeira, writes, that he, by our order, and for our account, has ſhipped on board the Sally, Captain Angle, for London			
	Rees.			
	20 pipes Madeira wine - - - - 820,000			
	Commiſſion and charges - - - - 80,000			
	Exchange at 64*d.* per milree, makes - - - -	240	0	0
	11th			
107	Paid our acceptance of No. 1. William Byrne's draft to Smith and Co. -	750	0	0
	12th			
46	Received of William Emphris, in liquidation of bond - - -	136	15	7
	14th			
21	Sold Walter Selby, Leiceſter, 6 puncheons rum, at 50*l.* per puncheon, and received			
	An accepted bill, No. 13. 12 days to run - - £ 60 . 0 . 0			
	Ditto, No. 14. at 30 days - - 70 . 0 . 0			
	Ditto, No. 15 at 4 months - - - 80 . 0 . 0			
	Due at 2 months - - - - 90 . 0 . 0			
		300	0	0
	24th			
49	Received ½ per cent. exchange for my bill, No. 14.			
	Sum of the bill is - - - - £ 70 . 0 . 0			
	Exchange - - - - - 0 . 7 . 0			
		70	7	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, 28*th May*, 1797.			
57	Lent James Palmer, Brentford, to be paid on demand - - -	50	0	0
	30th			
99	Protested bill, No. 13. the charges being - - - -	0	3	6
	31ſt			
66	Paid petty charges on trade this month - - - -	6	18	3
	1ſt JUNE.			
44	Received of James Palmer, Brentford, in full of the ſum lent him -	50	0	0
	3d			
68	Paid George Gordon, Wincheſter, in full for houſe, No. 58, in Fleet-ſtreet, by giving him			
	8 puncheons rum, at 50*l.* per puncheon - - £ 400 . 0 . 0			
	A draft on Thomas Peacock at ſight - - - 50 . 0 . 0			
	Caſh - - - - - - 14 . 18 . 0			
		464	18	0
	7th			
100	John Willis has taken up the bill, No. 13. and paid in full with charges and intereſt.			
	The bill with charges is - - - £ 60 . 3 . 6			
	The intereſt comes to - - - - 0 . 2 . 3			
		60	5	9
	8th			
87	The Sally is arrived from Madeira, and we have paid freight, duties, and other charges, on 20 pipes wine, amounting to - - -	370	0	0
	9th			
97	Accepted William Byrne's draft to White and Son, due 5th November -	1125	0	0
	13th			
88	Sold Francis Bedgrain, on the quay, 10 pipes Madeira wine, at 45*l.* per pipe,			
	Received in money - - - - £ 200 . 0 . 0			
	His bill, No. 16, at 3 months, for - - - 250 . 0 . 0			
		450	0	0
	15th			
51	Diſcounted at our bankers, No. 16. at 3 months. The ſum of the bill is 250*l.*			
	3 months intereſt deducted - - - £ 3 . 2 . 6			
	Received neat - - - - - 246 . 17 . 6			
		250	0	0
	17th			
44	Received of Thomas Barker, Wapping, in full, viz.			
	20 pieces Scotch linen, 25 yards each, at 2*s.* per yard - £ 50 . 0 . 0			
	Caſh - - - - - - 25 . 0 . 0			
		75	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, 19*th June*, 1797.			
46	Received of William Emphris, in liquidation of bond - - -	67	13	4
	21ſt			
73	Conſigned our remaining 10 pipes Madeira wine, per the Iſabella, Captain Chapman, to George Burton, merchant, in Leith, to ſell for our account Value here amounts to - - - £ 305 . 0 . 0 Export charges - - - - 3 . 10 . 0	308	10	0
	25th			
97	Accepted two bills, drawn by James Richmond, Madeira, viz. No. 4. To James Beldam, Briſtol, due 9th Auguſt - £ 100 . 0 . 0 No. 5. To William Walker, London, due 23d Auguſt - 140 . 0 . 0	240	0	0
	27th			
18	Sold Walter Selby, Leiceſter, 7 puncheons rum, at 50*l.* per puncheon, and received his bill, No. 17. for the whole at 7 months - -	350	0	0
	30th			
66	Paid James Wilſon one quarter's ſalary - - £ 20 . 0 . 0 Ditto Brown and Jones, Porters ditto - - 19 . 10 . 0 Paid petty chrrges on trade this month - - - 10 . 16 . 3	50	6	3
2 or 65	Withdrawn from caſhier, for private expences, by A. Prettyman, the ſum of -	100	0	0
	AMOUNT OF ALL ENTRIES for the firſt ſix months - -	362	14	1
	6th JULY.			
82	Received advice from George Burton, Leith, that the Iſabella is arrived ſafe, and that he hath ſold our 10 pipes Madeira wine, at 6 months, the neat proceeds being - - - - - -	480	0	0
	8th			
74	Shipped on board the Tay, William Hixton, conſigned to George Gates, merchant, in Perth, to ſell for our account 1 cheſt china, bought for ready money - - £ 80 . 0 . 0 Charges - - - - - 2 . 10 . 0 Premium of inſurance, at 1 per cent. - - - 0 . 16 . 0	83	6	•
	10th			
52	The ſloop Unity being arrived from Virginia, Our ½ freight amounts to, - - - £ 250 . 0 . 0 Whereof paid to the maſter - - - 140 . 0 . 0 Neat freight received is - - - - -	110	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, 12th *July*, 1797.			
60	Paid George Gordon, Wincheſter, 3 months intereſt on 400*l.* due this day upon bond	5	0	0
	Received Caſh for bill, No. 10.	875	0	0
	15th			
46	Received of William Emphris, in liquidation of bond	15	15	6
	16th			
22	Sold Thomas Cæſar ¼ of the ſloop Unity.			
	Received in part £ 160 . 0 . 0			
	His bill, No. 18. at 10 days, for 100 . 0 . 0	260	0	0
	18th			
58	Settled with James Chittey, Chobham, and paid him the balance	150	0	0
	20th			
52	The ſhip Swan being arrived from Barbadoes,			
	Our ¼ freight comes to £ 125 . 0 . 0			
	Whereof paid to the Maſter 40 . 0 . 0			
	Neat freight received is	85	0	0
	23d			
54	Received of Nightingale and Co. for the uſe of William Byrne, Philadelphia, in caſh	1000	0	0
	25th			
46	Received of William Emphris, in liquidation of bond	111	11	11
	26th			
8	Bought of William Hod his ¼ of the ſhip Swan,			
	Paid in caſh £ 250 . 0 . 0			
	By bill, No. 18, three days to run 100 . 0 . 0	350	0	0
	31ſt			
66	Paid petty charges on trade this month	6	8	6
	1ſt *AUGUST.*			
46	Received of William Hodſon 3 months intereſt of 1000*l.* lent him on bond, due this day	12	10	0
	3d			
65	Paid ¼ of a bill of repairs on the ſloop Unity £ 10 . 12 . 6			
	Paid alſo ½ repairs on the ſhip Swan 30 . 14 . 8	41	7	2

WASTE-BOOK.

LONDON, *7th Auguſt*, 1797.

		£.	s.	d.
45	Received of Walter Selby, Leiceſter, neat - - - £. 85 . 0 . 0 Abated in conſideration of ullage - - - - 5 . 0 . 0	90	0	0
	9th			
107	Paid No. 4, James Richmond's bill to James Beldam - - -	100	0	0
	19th			
17 or 72	Sold 400*l.* of 3 per cent. conſols, at 96*l.* per cent. to Robarts, Curtis, Were, and Co. value left in their bank - - - -	384	0	0
	21ſt			
5	Bought of Richard Thomas, 70 qrs. flour at 63*s.* per qr. for which paid by a check on Robarts, Curtis, Were, and Co. - - -	220	10	0
	23d			
107	Paid, No. 5, James Richmond's bill to William Walker, by a check on Robarts, Curtis, Were, and Co. - - - - -	140	0	0
	25th			
19	Put our 70 qrs. flour into the hands of James Cooling, Bread-ſtreet, for retail, prime coſt being - - - - -	220	10	0
	27th			
82	Received advice from George Gates, Perth, that the Tay arrived ſafe, and that he has ſold our cheſt china, the neat proceeds being 100*l.* Whereof he has received - - - - £ 60 . 0 . 0 Due to him at ſix months - - - - - 40 . 0 . 0	100	0	0
	31ſt			
66	Paid petty charges on trade this month - - - -	7	19	10
	4th SEPTEMBER.			
18	Sold Thomas Barker, Wapping, our remaining 400*l.* of 3 per cent. conſols, at 97*l.* per cent. and received his draft, No. 19, at 4 months, for -	388	0	0
	18th			
8	Bought of William Grave 2 puncheons of rum, at 54*l* per puncheon. Paid him by bill, No. 15 - - - £ 80 . 0 . 0 Caſh - - - - - 28 . 0 . 0	108	0	0
	22d			
19	Sold William Shore, Nottingham, 2 puncheons of rum, at 55*l.* per puncheon, on demand - - - - - -	110	0	0
	23d			
46	Received of John Dolby, ſix months intereſt, on 300*l.* lent him on bond, due 22d inſtant - - - - -	7	10	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *24th September*, 1797.			
55	William Shore, Nottingham, is broken, and we have compounded his debt of 110*l.* at 15*s.* per pound.			
	Received ½ of compoſition - - - £ 41 . 5 . 0			
	A note, No. 20, due the 8th of November, of John Wallis dated 5th Sept. for } 41 . 5 . 0			
	Abatement, at 5*s.* per pound - - - 27 . 10 . 0			
		110	0	0
	26th			
48	Inſured to Robert Fitzpatrick 600*l.* on board the Hind, bound to James River, Virginia, at 3 per cent. and received premium - - -	18	0	0
	28th			
48	Underwritten to Thomas Silveſter, Dartford, 400*l.* on the Elizabeth, bound to Bergen, at 2½ per cent. on demand - - - -	10	0	0
	30th			
108	Received from on board the Venus, Capt. Croſs, from Amſterdam, to ſell for account of Herman Van Dyke, merchant there,			
	30 mats of flax.			
	20 barrels madder, 2 cwt. each.			
	Duties 15*l.* 14*s.* 4*d.* freight, cartage, and porterage, 6*l.* 15*s.* Paid - -	22	9	4
66	Paid James Wilſon one quarters ſalary - - £ 20 . 0 . 0			
	Paid Brown and Jones ditto - - - 19 . 10 . 0			
2	Paid petty expences on trade this month - - - 8 . 7 . 6			
or		47	17	6
65	Taken from caſhier out of trade, by Antonio Prettyman, for private expences	100	0	0
	AMOUNT OF ALL ENTRIES for nine months - - -	42065	7	10
	1ſt OCTOBER.			
109	Sold for ready money 10 mats of Herman Van Dyke's flax, at 3*l.* per mat -	30	0	0
	2d			
109	Sold George Cooper, Greenwich, 4 barrels of Herman Van Dyke's madder, at 9*l.* 10*s.* per barrel, to pay at 1 month - - - -	38	0	0
	3d			
46	Received of William Emphris, in liquidation of bond - - -	78	7	4
	5th			
109	Sold Thomas Barker, Wapping, on account of Herman Van Dyke,			
	16 barrels madder, at 10*l.* per barrel - - £ 160 . 0 . 0			
	18 mats flax, at 3*l.* per mat - - - 54 . 0 . 0			
	Received in part, 160*l.* Balance 54*l.* due on demand.	214	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *7th October*, 1797.			
110	In order to finish Herman Van Dyke's sale, we have taken to ourselves his remaining 2 mats flax, valued at 55*s.* per mat - - -	5	10	0
	11th			
111	Herman Van Dyke's sale being now ended, our commission at 2½ per cent. on 309*l.* 19*s.* 4*d.* comes to - - - - -	7	14	11
	12th			
60	Paid George Gordon 3 months interest on 400*l.* due upon bond this day -	5	0	0
	13th			
50	Received of James Cooling, Bread-street, on account of flour - -	120	0	0
	15th			
48	Received of Thomas Silvester, in full for premium on the Elizabeth -	10	0	0
	17th			
54	Received of Thomas Barker, Wapping, in full for Herman Van Dyke's goods - - - - - -	54	0	0
	19th			
90	Drawn on George Gates, Perth, on demand, and received cash for the draft - - - - - - -	30	0	0
	21st			
17	Sold our 2 mats flax, at 3*l.* per mat, for ready money - - -	6	0	0
	31st			
66	Paid petty charges this month - - - - -	5	8	3
	1st NOVEMBER.			
111	Received of George Cooper, Greenwich, in full of Herman Van Dyke's madder £37 . 10 . 0 Abated on account of damage - - - 0 . 10 . 0	38	0	0
	2d			
46	Received of William Hodson 3 months interest of 1000*l.* lent him on bond, due yesterday - - - - - -	12	10	0
	5th			
107	Paid acceptance, No. 3, William Byrne, Philadelphia, to White and Son -	1125	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *5th November*, 1797.			
3	Mr. John Sale, by order of William Byrne, Philadelphia, has called to adjuſt his caſh account,			
	Intereſt due to us on 750*l.* for 178 days, appears to be - £ 18 . 5 . 9			
	Commiſſion on 1875*l.* at 1 per cent. - - 18 . 15 . 0			
		37	0	9
	Intereſt due to William Byrne { on 875*l.* for 11 days / on 1875*l.* for 105 days } 28 . 5 . 9			
	Balance received of J. Sale - - 8 . 15 . 0			
		37	0	9
	12th			
93	Received of George Gates, Perth, a draft on demand, upon Robarts, Curtis, Were, and Co. which they have paid - - -	30	0	0
	16th			
80	By order of John Hunt, Dundee, we have inſured 850*l.* on the Sailwell, from Riga to Cadiz,			
	800*l.* at Smith's office, premium due at 3 per cent. - £ 24 . 0 . 0			
	50*l.* underwritten by ourſelves, at ditto - - 1 . 10 . 0			
	Brokage, at ½ per cent. - - - - 4 . 5 . 0			
		29	15	0
	18th			
48	Inſured to Henry Wilſon, on board the Induſtry, from Quebec to Gibraltar, the value of 1000*l.* at 4 per cent, and received the premium - -	40	0	0
	19th			
46	Received of William Emphris, in liquidation of bond - -	100	0	0
	22d			
50	Received of James Cooling, in full of neat proceeds of flour			
	Remainder of prime coſt - - - £ 100 . 10 . 0			
	Profit after paying his commiſſion - - - 22 . 0 . 0			
		122	10	0
	23d			
46	Received of William Emphris, in liquidation of bond - - -	100	0	0
	24th			
17	Sold for ready money 160 pieces duroys, at 24*s.* per piece - -	192	0	0
	28th			
76	Shipped on board the Dolphin, conſigned to James Glover, merchant in Hamburgh, to ſell for our account the following goods, marked J. G. and numbered as per margin			
1&2	2 hhds ſugar, my own 24 cwt. valued at 49*s.* 10½*d.* per cwt £ 59 . 17 . 0			
Box 3	{ 18 pieces of calico, bought of Wm. Emphris, at 55*s.* per p. at 1 month 49 . 10 . 0			
	{ 12 pieces of muſlin, bought for ready money at 8*l.* 12*s.* per piece 103 . 4 . 0			
	Charges at ſhipping - - - - 14 . 6 . 8			
		226	17	8

WASTE-BOOK.

		£.	s.	d.
	LONDON, *30th November*, 1797.			
66	Paid petty charges on trade this month - - - -	8	5	3
	5th DECEMBER.			
78	Received at the cuſtom-houſe, a debenture bill for drawback on 2 hhds ſugar exported to Hamburgh - - - - -	7	11	9
	7th			
32	Bought 6 vats blue Hungary pearl aſhes, each vat containing neat 18 cwt. at 41*s.* per cwt. for which given, 140 lbs. cochineal, at 16*s.* per lb. - - - £ 112 . 0 . 0 A check on Robarts, Curtis, Were, and Co. - - 109 . 8 . 0	221	8	0
	9th			
73	Shipped on board the Ann, conſigned to George Treacher, Dublin, to ſell for my account 6 vats pearl aſhes, prime coſt at 41*s.* per cwt. 108 cwt. £. 221 . 8 . 0 Charges at ſhipping - - - - 2 . 10 . 0	223	18	0
	11th			
49	Received in full for No. 20. - - - £ 41 . 5 . 0 1 month's intereſt - - - - - 0 . 3 . 5	41	8	5
	13th			
68	Paid John Williams in full as follows, A bill, No. 8. - - - - £ 100 . 0 . 0 Caſh - - - - - 20 . 0 . 0	120	0	0
	19th			
75	Shipped on board the Leah, Captain Miller, by order and for account of James Mathews, merchant in Leghorn, the following goods, marked I. M. and numbered as per margin,			
No 1	8 tons lead bought of Samuel Tuck, at 270*s.* per ton, to pay at 12 months } £ 108 . 0 . 0			
2	7316 lbs. tanned leather, at 1*s.* per lb. - £ 365 . 16 . 0 Charges at ſhipping - - - 10 . 19 . 0 Inſurance at 2½ per cent. on 450*l.* at Smith's office 11 . 5 . 0			
	All paid per bill, No. 19. - - - £ 388 . 0 . 0 Our commiſſion at 2½ per cent. on - £ 484 . 15 . 0 12 . 2 . 4½ Ditto on inſuring at ½ per cent - 450 . 0 . 0 2 . 5 . 0	510	7	4½
	23d			
102	Herman Van Dyke Amſterdam, has drawn on us to James Collyer, London, which is paid - - - - - -	8	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *27th December*, 1797.			
78	Received at the cuſtom-houſe a debenture bill at 1½*d.* per lb. on 7316 lbs. of leather exported on account of James Mathews - - -	45	14	6
	29th			
52	Received of Mr. Charles Weſt ſix months rent of my houſe, No. 58, in Fleet-ſtreet, from Midſummer laſt - - - -	25	0	0
	30th			
3	We having this day adjuſted all accounts with William Emphris, there appeared due to us for intereſt on tranſaction of bond - - -	31	7	11
	Debt due to William Emphis for calico - - £ 49 . 10 . 0			
	Caſh received of William Emphris in balance - - 241 . 13 . 8			
		291	3	8
	Being complete balance, principal, and intereſt, of his bond to this day.			
	31ſt			
66	Paid James Wilſon one quarter's ſalary - - £ 20 . 0 . 0			
	Paid Brown and Jones ditto - - - 19 . 10 . 0			
	Paid alſo petty expences on trade this month - - - 6 . 5 . 3			
		45	15	3
2	The caſhier has delivered the whole amount of caſh and bills, left in his hands, to Antonio Prettyman,			
	Caſh - - - - - £ 2223 . 6 . 0			
	Bills, No. 5, - - - - 250 . 0 . 0			
	Bills, No. 6, - - - - 200 . 0 . 0			
	Bills, No. 17, - - - - 350 . 0 . 0			
		3023	6	0
	AMOUNT OF ALL ENTRIES for twelve months complete is - -	49363	8	7½

WASTE-BOOK.

LONDON, 1st January, 1798.

INVENTORY of the Property and valuable Securities belonging to, and Debts due to and by Antonio Prettyman.

PROPERTY, &c.

O

			£.	s.	d.	£.	s.	d.
In Caſh - - - -			1369	14	8½			
Bills receivable, No. 5, 250*l.* No. 6, 200*l.* No. 17, 350 -			800	0	0			
Iriſh linen, unſold	at 30*d.* per yard,	80 pieces, 2000 yards	250	0	0			
Ditto	36*d.* per ditto	36 ditto, 900 ditto	135	0	0			
Indian chints,	6*l.* per piece	35 ditto	210	0	0			
Sugar,	45*s.* 10½*d.* per cwt.	22 hhds. 26¼ cwt.	605	11	0			
Rum,	40*l.* per puncheon,	30 puncheons	1200	0	0			
Tobacco,	20*d.* per lb.	50 hhds. weight 37,500 lbs.	3125	0	0			
Ship Swan, prime coſt of		½	850	0	0			
Sloop Unity, ditto		¼	400	0	0			
Bonds, John Dolby's, intereſt payable half yearly from 22d Sept. 97.			300	0	0			
Ditto, Wm. Hodſon's, intereſt payable quarterly from 1ſt Nov. 97.			1000	0	0			
Cambrics, unſold	at 50*s.* per piece,	56 pieces	140	0	0			
Duroys,	35*s.* per ditto,	52 ditto	65	0	0			
Druggets,	55*s.* per ditto,	76 ditto	190	0	0			
Broad cloth,	13*s.* per yard,	8 ditto, 200 yards	130	0	0			
Fuſtians,	25*s.* per piece,	180 ditto	225	0	0			
Scotch linen,	2*s.* per yard,	106 ditto, 2660 yards	266	0	0			
Ditto,	2*s.* 6*d.* ditto,	100 ditto, 2500 ditto	312	10	0			
Lockrams,	25*s.* per piece,	40 ditto	50	0	0			
Muſlin,	3*l.* per ditto	34 ditto	102	0	0			
Cotton,	8*l.* per cwt.	42 cwt. 2 qrs.	340	0	0			
Cloves,	15*s.* per lb.	8 lbs.	6	0	0			
Houſe in Fleet-ſtreet, prime coſt		- -	600	0	0			
Serges, unſold	at 42*s.* per piece,	100 pieces	210	0	0			
			12881	15	8½			

WASTE-BOOK.

LONDON, *1st January*, 1798.

		£.	s.	d.	£.	s.	d.
	Brought forward	12881 . 15 . 8½					
	George Burton, Leith, payable 6th Jan. 1798	480 . 0 . 0					
	George Gates, Perth	40 . 0 . 0					
	John Hunt, Dundee	29 . 15 . 0					
	Voyage to Hamburgh, consigned to G. Glover, per the Dolphin	219 . 5 . 11					
	Custom-house debentures, on sugar 7*l.* 11*s.* 9*d.* on leather 45*l.* 14*s.* 5*d.*	53 . 6 . 3					
	Voyage to Dublin, consigned to G. Treacher, per the Anne	223 . 18 . 0					
	James Mathews, Leghorn, for goods per the Leah	464 . 12 . 10½					
					14392	13	9
	DEBTS.						
1	Bond, for tobacco duties at Custom-house, on 37500 lbs. Tobacco, at 15*d.* per lb.	2343 . 15 . 0					
	Bond, to George Gordon, Winchester, interest payable quarterly, from 12th Oct. 1797	400 . 0 . 0					
	Richard Smith, Chertsey, due 23d Nov. 1797	50 . 0 . 0					
	Samuel Tuck, King-street, due to him 19th Dec. 1798	108 . 0 . 0					
	Francis Buckley, Deptford, due to him 9th Dec. 1797	45 . 0 . 0					
	John Hall, Old Change, due to him 21st January, 1798	210 . 0 . 0					
	Robarts, Curtis, Were, and Co, Lombard-street	85 . 18 . 0					
2	H. V. Dyke, Amsterdam, on demand	248 . 15 . 9					
1	Smith's Insurance office, premium for insuring 800*l.* on the Sailwell	24 . 0 . 0					
					3515	8	9
	2d						
73	Sent as an adventure to Jamaica, in the Speedy, Captain Robson, for sale and returns, the following goods, marked A. C. and numbered as per margin to Anthony Chambers,						
	80 pieces Irish linen, 2000 yds. at 2*s.* 6*d.* per yd.	£ 250 . 0 . 0					
	20 pieces Irish linen, 500 yds. at 3*s.* yer yd.	75 . 0 . 0					
	35 pieces Indian chints at 6*l.* per piece	210 . 0 . 0					
	Charges at shipping, &c.	10 . 0 . 0					
					545	0	0
	4th						
57	Put into the hands of Robarts, Curtis, Were, and Co. bankers, the sum of				1165	18	0
	6th						
90	Drawn on James Matthews, Leghorn, at usance, for 1920 piastres, payable to George Rook, or order, value here received, at 50*d.* per piastre				400	0	0
	12th						
61	Paid off bond to George Gordon, in full, as follows,						
	The principal	£ 400 . 0 . 0					
	3 months interest	5 . 0 . 0					
					405	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, 24*th January* 1798.			
72	Paid into the hands of Robarts, Curtis, Were, and Co. A bill, No. 5, - - - - - £ 250 . 0 . 0 Alſo No. 6, - - - - - - 200 . 0 . 0	450	0	0
	26th			
81	John Hunt, Dundee, has ſent up proper vouchers of the Sailwell's being caſt away at ſea, on which, by his order, I had inſured 850*l.* At Smith's inſurance office, - - - - £ 800 . 0 . 0 Underwritten by myſelf - - - - - 50 . 0 . 0	850	0	0
	28th			
56	Smith's office has paid me on account of John Hunt, in full, 776*l.* The ſum inſured was - - - - £ 800 . 0 . 0 Premium deducted - - - - 24 . 0 . 0	776	0	0
	31ſt			
66	Paid petty charges on trade this month - - - -	13	2	6
	1ſt FEBRUARY.			
47	Received of Wm. Hodſon, in full of his bond, principal and intereſt, The principal - - - - £ 1000 . 0 . 0 3 months intereſt - - - - 12 . 10 . 0	1012	10	0
	3d			
67	Remitted John Hunt, in a check on Robarts, Curtis. Were, and Co. in full of value inſured hereon the Sailwell From Smith's office - - - - £ 776 . 0 . 0 From me - - - - - 44 . 5 . 0	820	5	0
	5th			
74	Bought of Richard Trubey 2460 oz. of ſilver, at 7*s.* per oz. for which paid him by accepting three bills drawn by him, No. 6, for 361*l.* at 2 months, 7, 250*l.* at 4 ditto, } £ 861 . 0 . 0 8, 250*l.* at 6 ditto, Charges at ſhipping - - - - 8 . 14 . 0 Conſigned to John Hall, merchant, at Madras, to ſell for my account, per the Winterton, Captain Dundas - - - - -	869	14	0
	7th			
71	Inſured my cheſt of ſilver per the Winterton, Capt. Dundas, to Madras, at Smith's inſurance office, premium paid upon the whole adventure, 869*l.* 14*s.* at 5*l.* per cent. - - - - -	43	9	8

WASTE-BOOK.

		£.	s.	d.
	LONDON, *17th February*, 1798.			
115	Shipped on board the Pretty Poll, Captain Cook, by order, and for account of James Chalwood, merchant in Philadelphia,			
	106 pieces Scotch linen, 25 yards each, which turn out 2660 yds. (when meaſured) at 25*d.* per yard - - £ 277 . 1 . 8			
	16 pieces Iriſh linen, 25 yds. each, at 47½*d.* per yard - 79 . 3 . 4			
	Shipping charges - - - - 8 . 15 . 0			
	Commiſſion - - - - - 9 . 2 . 6			
		374	2	6
	18th			
94	James Chalwood has remitted me a bill at 3 days ſight, No. 21 - -	200	0	0
	19th			
49	Received at 2 per cent. exchange - - - £ 4 . 0 . 0			
	For No. 21, value - - - - 200 . 0 . 0			
		204	0	0
	21ſt			
3	One month's intereſt on 210*l.* due to John Hall, Old Change, is - -	0	17	6
58	Paid John Hall, for ſerges, with intereſt - - - -	210	17	6
	23d			
3	Intereſt due to Richard Smith on 50*l.* for 3 months, is - -	0	12	6
58	Paid Richard Smith's account, principal and intereſt - - -	50	12	6
	28th			
49	Received of George Daniel, in full of Walter Selby's bill, No. 17, 350 . 0 . 0			
	1 month's intereſt - - - - 1 . 9 . 2			
		351	9	2
66	Paid petty expences on trade this month - - - -	12	4	2
	1ſt MARCH.			
108	Received from on board the Butterfly, Capt. Sutton, to ſell for account of Samuel Pryor, Barbadoes, 30 hhds. ſugar, weighing 300 cwt.			
	Paid duties - - - - £ 94 . 17 . 6			
	Petty charges - - - - - 1 . 2 . 6			
	Freight - - - - - 31 . 0 . 0			
		127	0	0
	3d			
108	Delivered to John Macoy, Cornhill, 50 pieces cambrics, to ſell for our account, each ½ valued at 50*s.* per piece - - -	140	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *4th March*, 1798.			
98	The bill, No. 21, being proteſted, and returned for non-acceptance, I have ſettled with the holder, and paid as follows,			
	Bill, No. 21, is - - - - £ 200 . 0 . 0			
	Proteſt and poſtages - - - - 0 . 9 . 6			
	Exchange before received - - - - 4 . 0 . 0			
		204	9	6
	5th			
133	Received of John Macoy, his half ſhare of the prime coſt of 56 pieces cambrics in his hands - - - - - - -	70	0	0
	22d			
47	Received the amount of John Dolby's bond, with intereſt			
	Principal - - - - - - 300 . 0 . 0			
	6 months intereſt - - - - 7 . 10 . 0			
		307	10	0
	31ſt			
66	Paid James Wilſon one quarter's ſalary - - £ 20 . 0 . 0			
	Brown and Jones, porters ditto - - - 19 . 10 . 0			
	Petty expences on trade this month - - - 7 . 5 . 3			
		46	15	3
2	Taken out of trade for family and other private purpoſes - - -	100	0	0
	AMOUNT OF ENTRIES for three months - - - -	27659	12	3
	7th APRIL.			
82	Received advice from George Treacher, Dublin, that he hath received and ſold my pearl aſhes, neat proceeds at my credit 260*l.* Iriſh exchange, at 7*l.* 10*s.* per cwt. ſterling - - - - - -	240	10	0
	8th			
107	Paid my acceptance, No. 6, to Richard Trubey, due this day - -	361	0	0
	13th			
109	Sold Peter John, per bill, No. 22, at 8 months, 10 hhds. of Samuel Pryor's ſugar, weighing neat 100 cwt. 2 qrs. 14 lbs. at 50*s.* per cwt. - -	251	11	3
	15th			
3	John Macoy having ſold our cambrics, my ſhare of profit due by him is -	10	0	0
119	Received of John Macoy my ½ ſhare of neat proceeds,			
	In caſh - - - - - £ 20 . 0 . 0			
	4 pieces Iriſh linen, 25 yds. each, at 3*d.* per yard - 15 . 0 . 0			
	A bill at ſight, No. 23 - - - - - 45 . 0 . 0			
		80	0	0
	17th			
7	Bought of Wm. Richardſon, Barnet, 70 pieces flowered ſtuffs, at 3*l.* to pay at 3 months - - - - - -	210	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *19th April*, 1798.			
120	Bought in Co. with George Fowler, each ½ the ſhip Phenix, for which we have paid down our reſpective ſhares to the owners, the whole amounting to	640	0	0
	20th			
65	The Carpenter has brought in his bill of repairs on the Phenix in Co, which I have paid - - - - - - - -	16	10	0
	24th			
125	William Winter and Co. having freighted the Phenix for a voyage to Cadiz, at 60*l.* per month, have advanced ½ months freight, which I have received	30	0	0
	27th			
124	Paid premium to Smith's office for inſuring 600*l.* on the Phenix, to and from Cadiz, at 3 per cent. - - - -	18	0	0
	31ſt			
66	Paid petty expences on trade this month - - - -	3	13	3
	1ſt MAY.			
19	Parted with my 100 pieces ſerges, at prime coſt, to William Richardſon, being value in amount of his demand upon me - - -	210	0	0
	10th			
120	Bought of James Chitty in Co. with Robert Biſhop and Charles Struten, Ironmonger-lane, each ⅓, eight bales broad cloth, 1600 yds. at 10*s.* per yd. Charles Struteu has advanced his ſhare - - £ 266 . 13 . 4 Robert Biſhop, ditto - - - - 266 . 13 . 4 I have paid in caſh 100*l.* And a check on Robarts, Curtis, Were, and Co. 166*l.* 13*s.* 4*d.* 266 . 13 . 4	800	0	0
	12th			
123	Conſigned to George Binfield, merchant in Guernſey, per the Lark, Captain Bolton, to ſell for our account, 2 bales broad cloth 10 pieces, 400 yds. at 10*s.* per yard - 200 . 0 . 0 Charges at ſhipping - - - - 2 . 0 . 0	202	0	0
123	Charge at ſhipping paid by me on account of broad cloth in Co. -	2	0	0
	14th			
126	Sold Charles Wiſeman, Borough, on demand, 2 bales of our broad cloth, 10 pieces, 400 yds. at 12*s.* per yd. - - - -	240	0	0
	16th			
126	Sold for ready money other 2 bales of our broad cloth 10 pieces, 400 yards, at 11*s.* 6*d.* per yard - - - - -	230	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, 22*d May*, 1798.			
126	Sold John Collins, Tooley-ſtreet, our remaining 2 bales broad cloth, 10 pieces, 400 yds, at 12*s*. 6*d*. per yd.			
	And received in part - - - £ 150 . 0 . 0			
	Due at 20 days - - - - - 100 . 0 . 0			
		250	0	0
	24th			
89	Received advice from John Atkins, Cork, that according to my order he has ſhipped on the Rebecca, Capt. Hamilton, for account of Samuel Pryor, of Barbadoes,			
	100 barrells meſs beef, at 27*s*. - - - £ 135 . 0 . 0			
	Ditto pork, at 28*s*. - - - 140 . 0 . 0			
	20 half barrels tongues, at 3½*s*. - - - 34 . 0 . 0			
	Charges - - - - - 6 . 0 . 0			
	Iriſh £ 315 . 0 . 0			
	Exchange, at 7½*l*. per cent. makes ſterling, due by me to John Atkins - - - - 291 . 7 . 6			
	My commiſſion, at 1*l*. per cent. - - - 2 . 18 . 3			
		294	5	9
	26th			
91 & 92	Remitted John Atkins a draft at ſight, on George Treacher, Dublin, of 260*l*. Iriſh, exchange at 7½*l*. per cent. makes ſterling - - -	240	10	0
	28th			
22	Sold Peter Nettleton, 4 puncheons of my rum, at 55*l*. and received			
	In caſh - - - - - £ 80 . 0 . 0			
	A bill, No. 24, at 3 months - - - 140 . 0 . 0			
		220	0	0
	30th			
109	Sold George Simmonds 10 hhds. Samuel Pryor's ſugar, weighing neat 100 cwt. 1 qr. at 50*s*. per cwt. and received,			
	A bill, No. 25, at 9 months - - - £ 150 . 0 . 0			
	His own acceptance, No. 26, at ditto - - 100 . 12 . 6			
		250	12	6
	30th			
66	Paid petty expences on trade this month - - - -	6	9	7
	3*d JUNE*.			
53	Richard Rubery intending to go abroad has taken up his bill, No. 24, as under			
	By paying down - - - - £ 40 . 0 . 0			
	By a bill, No. 27, at 9 months - - - 100 . 0 . 0			
		140	0	0
	8th			
107	Paid my acceptance, No. 7, to Richard Trubey - - -	250	0	0

WASTE-BOOK.

			£.	s.	d.
	LONDON, *9th June*, 1798.				
3	Intereſt due to Francis Buckley, Deptford, on 45*l.* for 6 months, is -		1	2	6
58	Paid him the balance due to him 9th Dec. laſt, with intereſt - -		46	2	6
	13th				
44	Received of the following perſons, in full, viz. of				
	Charles Wiſeman - - - -	£ 240 . 0 . 0			
	John Collins - - - - -	100 . 0 . 0			
	Bills receivable, No. 23 - - -	45 . 0 . 0			
			385	0	0
	15th				
17	Received for 52 pieces of duroys, at 26*s.* per piece - - -		67	12	0
	17th				
17	Sold 76 pieces druggets, and received the value at 60*s.* per piece -		228	0	0
	19th				
82	Received advice from George Glover, of Hamburgh, that he hath received and ſold, for ready money, my goods per the Dolphin, the neat proceeds, per account of ſales, amounting to 528*l.* 15*s.* Flemiſh, exchange, at 35*s.* 3*d.* the value is ſterling - - - - -		300	0	0
	21ſt				
79	Received at cuſtom-houſe for debentures, a drawback on 2 hhds. ſugar, exported to Hamburgh - - -	£ 7 . 11 . 9			
	Received ditto on 7316 lbs. leather exported to James Mathews, Leghorn - - - - -	45 . 14 . 6			
			53	6	3
	23d				
3	Six months diſcount on 108*l.* allowed per Samel Tuck, for ready money is -		2	14	0
44	Samuel Tuck has this day per agreement drawn on me at ſight for the balance of his account, due 19th Dec. 1798, which is paid - -		105	6	0
	25th				
94	George Glover hath remitted in full, for neat proceeds, viz. 52815 Flemiſh, exchange at 35*s.* 6*d.* in the following bills,				
	No. 28 at 6 months, - - - - -	£ 100 . 0 . 0			
	No. 29, ditto - - - - - -	200 . 0 . 0			
			300	0	0
	27th				
121	Bought of Richard Yalden Mark-lane, for account of George Fowler, Dock's-head, and myſelf in Co. each ½ of 4 pipes ſherry, at 26*l.* per pipe - - -	104 . 0 . 0			
5	Ditto, at 26*l.* 10*s.* due on demand - - -	130 . 10 . 0			
			236	10	0
	George Fowler is indebted for his half ſhare - - -		118	5	0

WASTE-BOOK.

			£.	s.	d.
	LONDON, *30th June*, 1798.				
66	Paid James Wilſon one quarter's ſalary - -	£ 20 . 0 . 0			
	Brown and Jones, porters, ditto - - -	19 . 10 . 0			
	Petty expences on trade this month - - -	7 . 18 . 9			
			47	8	9
2	Taken out of trade for family and other private expences - -		100	0	0
	AMOUNT OF ENTRIES for ſix months - - -		34848	1	7
	1ſt JULY.				
17	Received, for 100 pieces Scotch linen, at 36*d.* per yd. 2500 yards -		375	0	0
	4th.				
44	Received of George Fowler his half ſhare of the price of 9 pipes ſherry -		118	5	0
	6th.				
91 & 92	Paid Richard Yalden, in full, for ſherry, by a draft at ſight on George Burton, Leith - - - - - -		236	10	0
	8th.				
126	Sold Thomas Dalton, Strand, our 5 beſt pipes of ſherry, at 29*l.* per pipe,				
	Received, in part - - - -	£ 120 . 0 . 0			
	Due on demand - - - -	25 . 0 . 0			
			145	0	0
	10th.				
126	Sold our other 4 pipes of ſherry for ready money, at 27*l.* 12*s.* per pipe -		110	8	0
	12th.				
82	Received advice from Antonio Chambers, Jamaica, that he has received my goods per the Speedy, Capt. Robſon, coſt per invoice, being -		545	0	0
	20th.				
44	Received of Thomas Dalton, in full, for our ſherry - - -		25	0	0
	22d.				
124	Paid carriage, cellar rent, and other charges on our ſherry -	£ 3 . 2 . 0			
	My commiſſion amounts to - - - -	7 . 8 . 6			
			10	10	6
	24th.				
132	Paid George Fowler, in full of his half ſhare of neat proceeds on ſherry -		122	8	9
	26th.				
4	Bought two lottery tickets in the Engliſh ſtate lottery 15*l.* each, viz. numbers 542 and 788.				
	Regiſtered at Hazard and Burn's - - - -		30	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, 28*th July*, 1798.			
69 & 70	I have this day taken my 150 hhds. of tobacco out of the king's warehouſe, by paying the bonded duties on them - £ 2343 . 15 . 0 The charges of bringing them home - - - 2 . 10 . 0	2346	5	0
	30th			
66	Paid petty expences on trade this month - - - -	9	7	6
	1*ſt AUGUST.*			
18	Received a bill Richard Harriſon, Sir James's Eſdaile, at 4 months, No. 30, value 60*l.* for 40 pieces of lockrams, at 30*s.* per piece - - - -	60	0	0
	3d			
126	Received advice from George Binfield, Guernſey, that the Lark arrived ſafe, and that he has ſold our 2 bales broad cloth, the neat proceeds being 220*l.* for which he has remitted a draft No. 31, on Harris and Co. at ſight -	220	0	0
	5th			
44	My ticket, No. 788, turns out a prize, which I have this day received of Hazard and Burn, Cornhill - - - - -	2000	0	0
	7th			
44	Received of Harris and Company, in full of George Binfield's draft, No. 31	220	0	0
	8th			
107	Paid my acceptance, No. 8, to Richard Trubey - - -	250	0	0
	9th			
129	Settled with partners in the broad cloth concern, in manner following, My commiſſion, at 1*l.* per cent. is - - - - Neat proceeds of 8 bales ſold is - - £ 938 . 0 . 0 My commiſſion deducted - - - 9 . 8 . 0	9	8	0
		928 . 12 . 0		
132	Paid Robert Biſhop his ½ ſhare - - - 309 . 10 . 8 Paid Charles Struten his ½ ditto - - - 309 . 10 . 8	619	1	4
	15th			
82	Anthony Chambers, Jamaica, now writes me, that he has ſold for ready caſh, my goods, ſent per the Speedy, the neat proceeds amounting to -	800	0	0
	29th			
109	Sold Francis Pool, per bill, No. 32, at 2 months, the remaining 10 hhds. of Samuel Pryor's ſugar, quantity 99 cwt. 14 lbs. at 50*s.* per cwt. -	247	16	3

WASTE-BOOK.

		£.	s.	d.
	LONDON, *31ſt Auguſt*, 1798.			
66	Paid petty expences on trade this month - - - - -	3	17	2
	---*1ſt SEPTEMBER.*---			
112	Samuel Pryor's ſugar being now diſpoſed of, the charges turn out as follows,			
	Cellar rent, and petty charges - - - £ 3 . 0 . 0			
	Commiſſion and intereſt on money advanced - - - 22 . 0 . 0			
		25	0	0
	---4th---			
103	Balanced with John Atkins, per bill, on demand, remitted to him, for which paid caſh - - - - - - -	50	17	6
	---6th---			
93	Received of George Gates per bill, on demand, which is caſhed in full of neat proceeds of my china - - - - -	40	0	0
	---8th---			
86	The Cormorant juſt arrived from Jamaica, brings, agreeable to my order, from Anthony Chambers, in full of neat proceeds of goods per the Speedy,			
	20 puncheons beſt rum, containing 200 gallons, at 6*s*. per gal. £ 630 . 0 . 0			
	5 hhds. ſugar *a*. containing 60 cwt. at 50*s*. per cwt - 150 . 0 . 0			
	Commiſſion and charges - - - - 20 . 0 . 0			
		800	0	0
	---10th---			
87	Paid duties on my rum, per the Comorant, 2100 gallons - £ 840 . 0 . 0			
	Charges - - - - - 4 . 0 . 0			
	844 . 0 . 0			
	Duties on 60 cwt. of ſugar - - - 37 . 19 . 0			
	Charges - - - - - 2 . 1 . 0			
	40 . 0 . 0	884	0	0
	---12th---			
65	Settled with the maſter of the Comorant, and paid him			
	Freight for rum - - - - £ 20 . 0 . 0			
	Ditto for ſugar - - - - 5 . 0 . 0			
		25	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, 14*th September*, 1798.			
122	Joſeph Green, John Hards Poultry, and myſelf, reſolving to make an equal joint adventure, we have brought into company what goods each of us have			
Book N°	proper for the intended voyage, without regard to our due proportion, purpoſing to adjuſt that matter with money,			
1	Joſeph Green 300 pieces of ſerges, at 30*l.* per piece - £ 450 . 0 . 0			
2	John Hards 90 pieces frieze, at 3*l.* per piece - 270 . 0 . 0			
3	I have put in my 70 pieces flowered ſtuffs, at 3*l.* per piece 210 . 0 . 0			
	I have paid charges 'till on board - - - 27 . 10 . 0			
	I have alſo paid to Smith's office for inſuring 900*l.* on our ſaid adventure } 22 . 10 . 0			
		980	0	0
	Shipped the whole on board the Thiſtle, Captain Callo, conſigned to Peter O'Kelly, merchant, in Liſbon, to ſell for our account, being marked and numbered as per margin.			
	Charge two thirds of this adventure to Joſeph Green, and John Hards each one half - - - - - -	653	6	8
	16th			
17	Sold for ready money my 50 hhds. of tobacco, weighing 37,500 lbs. at 22*d.* per lb.	3437	10	0
	18th			
134	Upon adjuſting accounts with Joſeph Green and Hards, there appears due to the former,			
	From John Hards - - - - 56 . 13 . 4			
	And from me - - - - 66 . 13 . 4			
	Which we have paid - - -	123	6	8
	20th			
121	Joſeph Green, John Hards and myſelf, reſolving further to trade in Co. have bought of George Kimberley 30 tuns train oil, at 21*s.* payable on demand,	630	0	0
	Two thirds of this to be charged to Joſeph Green and John Hards each one half - - - - - -	420	0	0
	24th			
93	John Mathews has this day remitted me a bill, which is caſhed, being the balance of his account - - - - -	64	12	10½
	28th			
135	Joſeph Green, John Hards, and myſelf, have paid George Kimberley in full for 30 tuns of oil, as follows,			
	Joſeph Green has given him goods to the value of - £ 120 . 0 . 0			
	John Hards has accounted with him for - - 220 . 0 . 0			
	I have paid in caſh 46*l.* 10*s.* }			
	A draft at ſight on G. Burton, Leith, 243*l.* 10*s.* } 290 . 0 . 0			
		630	0	0

WASTE-BOOK.

			£.	s.	d.
	LONDON, 30*th September*, 1798.				
133	Joſeph Green has evened our account by paying				
	To John Hards - - - - -	£ 10 . 0 . 0			
	And to me - - - - -	80 . 0 . 0			
			90	0	•
	30th				
66	Paid James Wilſon one quarter's ſalary - -	£ 20 . 0 . 0			
	Brown and Jones, porters, ditto - - -	19 . 10 . 0			
	Paid petty expences on trade this month - -	9 . 8 . 5			
			48	18	5
2	Takeu out of trade for family and other private purpoſes - -		100	0	•
	AMOUNT OF ENTRIES for nine months - - - -		51809	11	2½
	1*ſt OCTOBER.*				
115	Shipped on board the Friendſhip, Captain Foggat, by order, and for account of Herman Van Dyke, of Amſterdam, being in full of neat proceeds,				
	5 hhds. ſugar, *a.* 60 cwt. - - -	£ 240 . 0 . 0			
	Commiſſion and charges - - -	8 . 15 . 9			
			248	15	9
	3d				
126 or 19	Sold Thomas Burnell, Snow-hill, 1 tun of our oil on demand - -		24	0	•
	5th				
126	Sold Edmund Currey, Birmondſey, 9 tuns our train oil, at 23*l.* 10*s* per tun				
	Received in part - - - -	£ 111 . 10 . 0			
	Due on demand - - - - -	100 . 0 . 0			
			211	10	0
	7th				
127	Bartered the remaining 20 tuns of our train oil 24*l.* for 12 pipes Canary wine,				
	6 pipes, at 42*l.* per pipe - - -	252 . 0 . 0			
	6 ditto, at 38*l.* per pipe - - - -	228 . 0 . 0			
			480	0	0
	9th				
130	Received of Edmund Currey, in full for oil - - -		100	0	0
	11th				
126	Sold our 6 beſt pipes of Canary for ready money, at 46*l.* per pipe - -		276	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, 13*th October*, 1798.			
124	Abatement to Thomas Brunell 12*s.* per pound on his debt, is - -	14	8	0
44	Thomas Brunell being inſolvent we have compounded his debt of 24*l.* for train oil, at 8*s.* per pound. Compoſition received being - -	9	12	0
124	My commiſſion at 1 per cent. on 715*l.* 10*s.* per ſaid oil in Co. - -	7	3	0
	15th			
128	Joſeph Green, John Hards, and myſelf have parted the remaining 6 pipes Canary equally among ourſelves, value at prime coſt, viz. 38*l.* per pipe -	228	0	0
124	My commiſſion at 1 per cent. on 504*l.* per ſaid Canary in Co. - -	5	0	0
	17th			
17	Sold Thomas Barker and received caſh prompt, 20 puncheons rum, 2100 gallons, at 77*l.* 10*s.* per puncheon - - - - -	1550	0	0
	19th			
52 or 125	Ship Phenix is arrived from Cadiz, and William Winter and Co. have paid me in full for freight - - - - -	170	0	0
	21ſt			
126	Sold our ſhip Phenix to Wm. Winter and Co. Blackwall, to pay at 6 months for	700	0	0
	23d			
82 or 126	Received advice from Peter O'Kelly at Liſbon, that the Thiſtle arrived ſafe, and that he hath ſold our cargo for ready money, the neat proceeds amounting to 4,312,500 rees, which exchange at 5*s.* 4*d.* per milree, amounts in ſterling to - - - - - -	1150	0	0
	25th			
81	Upon inſpecting the liſt at Lloyd's coffee houſe, I find that the Winterton, Capt. Dundas, to Madras, foundered on the 20th of Auguſt near the iſland of Madagaſcar, and all the cargo is loſt, the ſum inſured by me at Smith's office was - - - - - -	869	14	0
	27th			
90	Drawn on Peter O'Kelly, Liſbon, at 6 days ſight, in favour of Harris and Co. for 4,312,500 rees, and received value at 64*d.* per milree - -	1150	0	0
	30th			
66	Paid petty expences on trade this month - - - -	6	6	1
	1*ſt NOVEMBER.*			
129	The neat proceeds of our adventure to Liſbon being now received, my commiſſion on 1150*l.* at 1½*l.* per cent. amount to - - -	17	5	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *4th November*, 1798.			
108	Received from on board the Jenny, Capt. Luff, consigned by John Collet, Jamaica, for sale and returns, 40 hhds. sugar, containing 360 cwt. neat			
	Charges here - - - - - - - -	18	10	6
	6th			
108	Paid duties on John Collet's sugar - - - - -	113	17	0
	8th			
108	Paid Capt. Luff in full for freight of John Collet's sugar, as under,			
	In cash, - - - - - - £ 25 . 0 . 0			
	By a check on Robarts, Curtis, Were, and Co. - 15 . 0 . 0			
		40	0	0
	10th			
56	I have this day settled with Smith's office my insurance on the Winterton to Madras - - - - - - - -	869	14	0
	12th			
94	Received of James Chalwood, Philadelphia, a draft, No. 33, at 7 days sight -	374	12	0
72	I have given bill, No. 33, into Robarts, Curtis, Were, and Co's bank -	374	12	0
	16th			
13	Bought of Wm. Emphris 10 bags of hops, weighing 30 cwt. 1 qr. at 33*s.* per cwt. - - - - £ 49 . 18 . 3			
	1000 Reams of foolscap paper, at 10*s.* per ream - - 500 . 0 . 0			
	Payable in 10 days - - - - -	549	18	3
	20th			
14	Bought of William Jones,			
	100 bags pepper, containing 5043½ lbs. at 1*s.* per lb. - £ 252 . 3 . 9			
	And 10 pipes of Port, at 50*l.* per per pipe - - 500 . 0 . 0			
		752	3	9

Which I have paid for with accepted bills,

		£.	s.	d.
Nos.	22,	251	11	3
	26,	100	12	6
	27,	100	0	0
	28,	100	0	0
	29,	200	0	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, 24*th November*, 1798.			
15	Bought of Richard Smith, 3 pipes of Vidonia wine, at 32*l.* per pipe - - £ 96 . 0 . 0 5 ditto of port, at 48*l.* per pipe - - 240 . 0 . 0	336	0	•
	Paid in part - - - - - -	100	0	•
	Balance due on demand.			
	26th			
25	Sold Charles Drummond, 100 bags of pepper, containing 5043¾ lbs. at 14*d.* per lb. £ 294 . 4 . 4½ 10 pipes of port, at 50 guineas per pipe - - 525 . 0 . 0			
	Received his draft for the whole, at 12 months, No. 34 - -	819	4	4½
	28th			
27	Sold Richard Smith, 2 bags of hops, containing 6 cwt. 1 qr. at 34*s.* per cwt, £ 10 . 12 . 6 50 reams of foolscap paper, at 12*s.* per ream - - 30 . 0 . 0	40	12	6
	Received his draft, No. 35, at 2 months - - 30 . 0 . 0 In cash - - - - - 10 . 12 . 6	40	12	6
	30th			
28	Sold Francis Buckely and received a bill in part No. 36, at 2 months for - 2 bags of hops, containing 6 cwt. at 34*s.* per cwt. - 10 . 4 . 0 50 reams of foolscap paper at 12*s.* per ream - 30 . 0 . 0	20 40	0 4	• •
	Balance due on demand.			
	30th			
66	Paid petty expences on trade this month - - - -	17	5	9
	1st DECEMBER.			
29	Sold John Hall, Old Change, 2 bags of hops, containg 6 cwt. at 34*s.* per cwt. - - £ 10 . 4 . 0 50 reams of foolscap paper, at 12*s.* per ream - - 30 . 0 . 0	40	4	0
	Received in part - - - - - -	30	4	0
	Balance due on demand.			

WASTE-BOOK.

		£.	s.	d.
	LONDON, 3*d December*, 1798.			
41	Received of Wm. Bord, in exchange for, 4 bags of hops, containing 12 cwt. at 36*s.* per cwt.			
	10 fine hats at 10*s.* each - - - £ 5 . 0 . 0			
	A bill, No. 37, at 2 months - - - 16 . 12 . 0			
		21	12	0
	5th			
40	Received of Richard Smith, in exchange for 500 reams of foolscap paper, at 12*s.* per ream,			
	128 fine hats, at 10*s.* each - - - £ 64 . 0 . 0			
	Balance a debt due by me to him - - - - £ 236 . 0 . 0			
		300	0	0
	7th			
34	Received of William Emphris, in barter and liquidation of a debt by me to him			
	1 fine hat, valued at - - - - 0 . 11 . 9			
	56 yds. broad cloth, at 15*s.* per yd. - - 42 . 0 . 0			
		42	11	9
	Delivered him,			
	3 pipes Vidonia wine at 35*l.* per pipe - 105 . 0 . 0			
	5 pipes port 50 guineas - - 262 . 10 . 0			
	300 reams of foolscap 15*s.* per ream - - 225 . 0 . 0			
		592	10	0
	9th			
41	Delivered John Rosier 50 reams of foolscap, at 13*s.* per ream for			
	4 yards. of broad cloth, at 15*s.* per yd. - - £ 3 . 0 . 0			
	A bill, No. 38, at 2 months - - - 29 . 10 . 0			
		32	10	0
	11th			
42	Sent George Fowler, Dockhead, 203 yds. broad cloth, valued at 15*s.* per yd.			
	For 280 yds. serges, at 1*s.* per yd. - - 14 . 0 . 0			
	Cash - - - - - - 8 . 5 . 0			
	A debt in part due by me - - - 100 . 0 . 0			
	A bill, No. 39, at 2 months - - - - 30 . 0 . 0			
		152	5	0
	15th			
63	Procured and paid for a bill, No. 40, Richard Jameson, on Robert Ainsley, Barbadoes, at sight for - - - £ 303 . 14 . 3			
	For which paid ½ per cent. exchange - - - 0 . 15 . 3			
		304	9	6

WASTE-BOOK.

		£.	s.	d.
	LONDON, *17th December*, 1798.			
64	I have diſcounted for Thompſon and Co. No. 41, due in 3 months, for -	400	0	0
	Diſcount, at 5*l.* per cent. ſum paid for bill, being 395*l.*			
	19th			
103	Remitted Samuel Pryor, Barbadoes, with an account of the neat proceeds of his goods, a bill, No. 40, for - - - - - -	303	14	3
	21ſt			
36	Bought 5 hhds. ſugar, containing 60 cwt. at 4*l.* 15*s.* per cwt. for which I have given a bill, No. 35, value 150*l.*			
	1 puncheon rum - - - - - 44 . 13 . 0			
	139 fine hats, at 13*s.* each - - - - - 90 . 7 . 0			
		285	0	0
	23d			
44	Received of Francis Buckby - - - - - -	20	4	0
	25th			
44	Received of John Hall - - - - - -	10	0	0
	27th			
38	Jonathan Richardſon, Liſburn, agreeable to my order, has ſent me 1000 pieces of fine Iriſh, each piece eſtimated to contain 25 yards, at 2*s.* 9*d*, per yard, for which I have accounted to his agents in manner following, by giving			
	Nos.			
	Bills Receivable, 30 - - £ 60 . 0 . 0			
	32 - - 247 . 16 . 3			
	34 - - 819 . 4 . 4½			
	35 - - 30 . 0 . 0			
	36 - - 20 . 0 . 0			
	37 - - 16 . 12 . 0			
	38 - - 29 . 10 . 0			
	39 - - 30 . 0 . 0			
	41 - - 400 . 0 . 0			
	Serges, at 1*s.* per yard, 280 yards - - 14 . 0 . 0			
	Muſſin, 3*l.* 10*s.* per piece, 34 pieces - - 119 . 0 . 0			
	Cotton, 9*l.* per cwt. 42 cwt. 2 qrs. - 382 . 10 . 0			
	Cloves, 16*s.* per lb. 8 lb. - - 6 . 8 . 0			
	A check on Robarts, Curtis, Were, and Co. - - 902 . 13 . 8			
	In caſh - - - - - 359 . 15 . 8½			
		3137	10	0

WASTE-BOOK.

		£.	s.	d.
	LONDON, *31ſt December*, 1798.			
52	Received of Mr. Charles Weſt, twelve months rent of my houſe in Fleet-ſtreet, No. 58, from Chriſtmas laſt - - - -	50	0	0
	31ſt			
66	Paid James Wilſon one quarter's ſalary - - £ 20 . 0 . 0			
	Brown and Jones, porters, ditto - - - 19 . 10 . 0			
	Petty expences on trade this month - - - 17 . 12 . 9			
		57	2	9
	31ſt			
2	Delivered to Antonio Prettyman, per caſhier, the ſum of - -	6892	3	0½
	AMOUNT OF ALL ENTRIES for twelve months - - -	76506	11	11½

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LONDON, *1st January*, 1797.

Payable. £.	s.	d.	*Dr.* fol.		£.	s.	d.	*Cr.* fol.	£.	s.	d.	*Receivable.* £.	s.	d.
				Sundries, Dr. to *Capital* -	£ 10227 . 0 . 0			4				10227	0	0
500	0	0	4	*Irish linen*, at 30*d.* per yd. 160 ps. 4000 yds.	500 . 0 . 0									
600	0	0	4	*Indian chints* at 6*l.* per piece, 100 pieces	600 . 0 . 0									
1101	0	0	4	*Sugar* at 45*s.* 10½ per cwt. 480 cwt. including duties	1101 . 0 . 0									
2400	0	0	5	*Rum*, at 40*l.* per puncheon 60 pchs.	2400 . 0 . 0									
3125	0	0	5	*Tobacco*, at 20*d* per lb. 50 hhds. weight 37,500 lbs. including duties	3125 . 0 . 0									
760	0	0	5	3 *per cent. consols* at 95*l.* per cent. 800*l.*	760 . 0 . 0									
500	0	0	5	*Ship Swan*, ¼ freighted to Barbadoes	500 . 0 . 0									
800	0	0	5	*Sloop Unity*, ½ of ditto to Virginia	800 . 0 . 0									
45	0	0	3	*Bills Receivable*, No. 1, on demand -	45 . 0 . 0									
96	0	0	3	*Ditto ditto*, 2, due 4th March	96 . 0 . 0									
			6	*Bonds*, interest payable half yearly by John Dolby, from the 22d day of Sept. 96, principal being	300 . 0 . 0									
									10227	0	0			
2549	15	0	4	*Capital*, Dr. to Sundries - -	2549 . 15 . 0									
				To *Geo. Gordon*, Winchester, on demand	36 . 0 . 0			7						
				John Williams, Southampton 13th Dec. 1797	120 . 0 . 0			7						
				Rich. Smith, Chertsey, 23d Nov. 1797	50 . 0 . 0			7						
				Bonds, at 15*d* per lb 37,500 lbs to the Custom-house, for tobacco duties	2343 . 15 . 0			6						
									2549	15	0			
12476	15	0										10227	0	0

JOURNAL.

Payable. £.	s.	d.	Dr. fol.		Cr. fol.	£.	s.	d.	Receivable. £.	s.	d.
12476	15	0		LONDON, 2d *January*, 1797.					10227	0	0
1000	0	0	1	*Cash* Dr. to *Capital* - - £ 1000 . 0 . 0	4				1000	0	0
				Brought into trade by William Hazard - -		1000	0	0			
				4th							
140	0	0	7	*Cambrics*, Dr. to *Cash* - - £ 140 . 0 . 0	1				140	0	0
				at 50*s*. per piece, 56 pieces - -		140	0	0			
				6th							
250	0	0	7	*Duroys*, Dr. to *Frederic Dolby*, Windsor £ 250 . 0 . 0	7						
				at 25*s*. per piece, 200 pieces, at 6 weeks -		250	0	0			
				7th							
2000	0	0	1	*Cash*, Dr. to *Capital* - - £ 2000 . 0 . 0	4				2000	0	0
				Brought into trade by Antonio Prettyman -		2000	0	0			
				8th							
			7	*Geo. Gordon*, Winchester, Dr. to *Cash* £ 36 . 0 . 0	1				36	0	0
				In full - - - - -		36	0	0			
				10th							
195	0	0	8	*Druggets*, Dr. to Sundries - £ 195 . 0 . 0							
				To *Cash* in part, at 50*s*. per piece, 78 ps. 97 . 10 . 0	1				97	10	0
				Wm. Emphris Reading, on demand 97 . 10 . 0	8						
						195	0	0			
				12th							
400	0	0	1	*Cash*, Dr. to *Bonds* - - 400 . 0 . 0	6						
				at 5 per cent. interest, payable quarterly for 12 months, of G. Gordon - - -		400	0	0			
				16th							
			8	*Wm. Emphris*, Reading, Dr. to *Cash* £ 97 . 10 . 0	1				97	10	0
				In full for druggets - - -		97	10	0			
				17th							
675	0	0	8	*Broad cloth*, Dr. to Sundries - £ 675 . 0 . 0							
				To *Cash* in part, at 13*s*. 6*d*. per yd. 40 pieces 25 yards each - - 330 . 0 . 0	1				330	0	0
				Bills Receivable, No. 1 - - 45 . 0 . 0	3				45	0	0
				James Chittey, at 6 months - 300 . 0 . 0	8						
						675	0	0			
				18th							
			6	*Bonds*, Dr. to *Cash* - - 1000 . 0 . 0	1				1000	0	0
				at 5 per cent. to Wm. Emphris for 12 months, with occasional and convenient repayments -		1000	0	0			
17136	15	0							14973	0	0

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JOURNAL.

Payable. £.	s.	d.	Dr. fol.			Cr. fol.	£.	s.	d.	Receivable. £.	s.	d.
17136	15	0		LONDON, 20th *January*, 1797.						14973	0	0
				Sundries Dr. to *Caſh* - -	£. 765 . 0 . 0	1				765	0	0
540	0	0	8	*Kerſeys*, at 72*s.* per piece, 150 pieces	540 . 0 . 0							
225	0	0	8	*Fuſtians*, at 25*s.* per piece, 180 pieces	225 . 0 . 0							
							765	0	0			
				22d								
81	10	0	1	*Caſh*, Dr. to *Druggets* - -	81 . 10 . 0	8				81	10	0
				at 2*l.* 14*s.* 4*d.* per piece, 30 pieces - -			81	10	0			
				24th								
			9	*Ruſh Parker*, Dr. to *Broad Cloth* -	280 . 0 . 0	8				280	0	0
				at 14*s.* per yd. 16 pieces, 25 yds. each, at 30 days -			280	0	0			
				30th								
				Sundries, Drs. to *Kerſeys* -	£ 570 . 0 . 0	8				570	0	0
300	0	0	1	*Caſh*, in part, at 3*l.* 16*s.* per piece, 150 ps.	300 . 0 . 0							
			9	*George Trottman*, at 30 days -	270 . 0 . 0							
							570	0	0			
				31ſt								
5	8	4	9	*Charges of Merchandize* Dr. to *Caſh* -	5 . 8 . 4	1				5	8	4
				Paid petty expences on trade this month - -			5	8	4			
				1ſt *FEBRUARY.*								
			6	*Bonds*, Dr. to *Caſh* - -	£ 1000 . 0 . 0	1				1000	0	0
				Lent Wm. Hodſon on bond, for 12 months, at 5 per cent. intereſt payable quarterly - -			1000	0	0			
				3d								
141	13	4	3	*Bills Receivable*, Dr. to *Broad Cloth*	£ 141 . 13 . 4	8				141	13	4
				Sold Athony Bigot, at 14*s.* 2*d.* per yd. 8 ps. 25 yds. each, and received a bill, No. 3 for the whole at 1 month - - - - -			141	13	4			
				5th								
				Sundries, Drs. to *Broad Cloth* -	£. 285 . 16 . 8	8				285	16	8
150	14	8	1	*Caſh*, at 14*s.* 3½*d* per yd. 16 ps. 25 yds. each	150 . 14 . 8							
135	2	0	3	*Bills Receivable*, No. 4, at 2 months	135 . 2 . 0							
							285	16	8			
18716	3	4								18102	8	4

JOURNAL.

Payable. £	s.	d.	Dr. fol.		Cr. fol.	Receivable. £	s.	d.
18716	3	4		LONDON, *7th February*, 1797.		18102	8	4
557	15	0	9	*Flax-seed*, Dr. to Sundries - £557 . 15 . 0				
				To *Wm. Byrne*, for cost & charges, per invoice of 250 hhds. per the Nelly 275 . 0 . 0	9			
				To *Cash* for charges paid here - 282 . 15 . 0	1	282	15	0
						557	15	0
				8th				
			9	*Wm. Byrne*, Philadelphia, cash account, Dr. to *Bills Payable* 750 . 0 . 0	3			
				Accepted his draft to Smith and Co. at 3 months after sight, No. 1. - - - -		750	0	0
				W. B. has opened a cash account with me, each to allow interest at 5 per cent. my commission for doing his business, one per cent.				
				9th				
450	0	0	3	*Bills Receivable*, Dr. to *Flax-seed* - £450 . 0 . 0	9	450	0	0
				Sold Wm. Grave, at 3*l.* per hhd. 150 hhds. and received,				
				Bills, No. 5. at 12 months - 250 . 0 . 0				
				No. 6, at ditto - - 200 . 0 . 0				
						450	0	0
				13th				
				Sundries, Drs. to *Sugar* - - £150 . 0 . 0	4	150	0	0
50	0	0	1	*Cash* in part, at 50*s.* per cwt. 5 hhds. weight 60 cwt. 50 . 0 . 0				
50	0	0	3	*Bills Receivable*, No. 7, at sight - 50 . 0 . 0				
			10	*Charles Newman*, Cheapside, on demand 50 . 0 . 0				
						150	0	0
				15th				
				Sundries, Drs. to *Flax-seed* - £162 . 10 0	9	162	10	0
62	10	0	1	*Cash*, in part, 3*l.* 5*s.* per hhd. 50 hhds. 62 . 10 . 0				
100	0	0	3	*Bills Receivable*, No. 8, at 10 months 100 . 0 . 0				
						162	10	0
				17th				
				Sundries Drs. to *Flax-seed* - £175 . 0 . 0	9	175	0	0
100	0	0	10	*Scotch linen*, at 2*s.* per yd. 40 ps. 25 yds. each 100 . 0 . 0				
			10	*Thomas Barker*, Wapping, at 4 months 75 . 0 . 0				
				In barter, at 3*l.* 10*s.* per hhd. 50 hhds - -		175	0	0
20086	8	4				19322	13	4

JOURNAL.

Payable. £.	s.	d	Dr. fol.			Cr. fol.	Receivable. £.	s.	d.	£.	s.	d.
20086	8	4		LONDON, 19th *February*, 1797.						19322	3	4
				Sundries, Drs. to *Sugar* - -	£ 150 . 0 . 0	4				150	0	0
100	0	0	3	*Bills Receivable*, No. 9, at 2 months	100 . 0 . 0							
			10	*Tho. Peacock*, Kettering, due at 3 mths. at 50*s.* per cwt. 5 hhds. containing 60 cwt - - -	50 . 0 . 0							
							150	0	0			
				21st								
50	0	0	1	*Cash*, Dr. to *Bills Receivable* -	50 . 0 . 0	3				50	0	0
				In full for No. 7 - - - -			50	0	0			
				23d								
120	0	0	1	*Cash*, Dr. to Sundries - -	£ 120 . 0 . 0							
				To *Rum*, 2 puncheons - -	90 . 0 . 0	5				90	0	0
				Sugar, 1 hhd. 12 cwt. at 50*s.* per cwt.	30 . 0 . 0	4				30	0	0
							120	0	0			
				26th								
75	0	0	4	*Irish Linen*, b, Dr. to Sundries -	75 . 0 . 0							
				To *Sugar*, 1 hhd. - - -	30 . 0 . 0	4				30	0	0
				Rum, 1 puncheon - -	45 . 0 . 0	5				45	0	0
				In barter, at 3*s.* per yd, 20 pieces, 25 yds each -			75	0	0			
				27th								
57	15	7	1	*Cash*, Dr. to *Bonds* - -	£ 57 . 15 . 7	6						
				Received of Wm. Emphris, in liquidation of his bond			57	15	7			
				28th								
			8	*James Chittey*, Chobham, Dr. to Sundries	150 . 0 . 0							
				To *Rum*, 2 puncheons - -	90 . 0 . 0	5				90	0	0
				Sugar, 2 hhds. - -	60 . 0 . 0	4				60	0	0
				At 2 months - - - -			150	0	0			
				28th								
7	5	0	9	*Charges on Merchandize*, Dr. to *Cash* -	7 . 5 . 0	1				7	5	0
				Paid petty expences on trade this month - -			7	5	0			
				1st MARCH.								
			7	*Frederic Dolby*, Windsor, Dr. to *Cash*	250 . 0 . 0	1				250	0	0
				In full for duroys - - -			250	0	0			
20496	8	11								20124	18	4

JOURNAL.

Payable £.	s.	d	Dr. fol.		Cr. fol.	£.	s.	d.	Receivable £.	s.	d.
20496	8	11		LONDON, 4th March, 1797.					20124	18	4
376	0	0	1	*Cash*, Dr. to Sundries - -	£ 376 . 0 . 0						
				To *Rush Parker* in full for broad cloth	280 . 0 . 0	9					
				Bills Receivable for No. 2 -	96 . 0 . 0	3					
							376	0	0	96	0	0
				6th							
320	0	0	1	*Cash*, Dr. to Sundries - -	320 . 0 . 0						
				To *Charles Newman* in full for sugars	50 . 0 . 0	10					
				George Trottman for kerseys -	270 . 0 . 0	9					
							320	0	0			
				10th							
			9	*William Byrne*, Philadelphia, Dr. to *Cash*	100 . 0 . 0	1				100	0	0
				Paid his bill on me to William Monk -			100	0	0			
				12th							
			10	*Wm. Wood*, York, Dr. to *Indian Chints*	75 . 0 . 0	4				75	0	0
				5*l.* per piece, 15 pieces on demand - -			75	0	0			
				14th							
			9	*Wm. Byrne*, Philadelphia, Dr. to *Bills payable*	175 . 0 . 0	3						
				Accepted No. 2 to Key and Granger, at 7 days sight			175	0	0			
				18th							
37	14	0	1	*Cash*, Dr. to *Bonds* - -	£ 37 . 14 . 0	6						
				Received of Wm. Emphris in liquidation of his bond			37	14	0			
				20th							
50	0	0	10	*Lockrams*, Dr. to *Indian chints* -	£ 50 . 0 . 0	4				50	0	0
				In barter at 25*s.* per piece, 40 pieces lockrams, at 5*l.* per piece, 10 pieces Indian chints -			50	0	0			
				22d							
7	10	0	1	*Cash* Dr. to *Profit and Loss* -	£ 7 . 10 . 0	17				7	10	0
				Received of J. Dolby 6 months interest on his bond			7	10	0			
				23d							
250	0	0	10	*Scotch Linen*, Dr. to Sundries -	250 . 0 . 0							
				To *Cash* in part, at 30*d.* per yd. 80 pieces 25 yds. each - -	150 . 0 . 0	1				150	0	0
				Bills Receivable, No. 9, -	100 . 0 . 0	3				100	0	0
							250	0	0			
21537	12	11								20703	8	4

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Payable £.	s.	d.	Dr. fol.		Cr. fol.	£.	s.	d.	Receivable £.	s.	d.
21537	12	11		LONDON, 24th *March*, 1797.					20703	8	4
			3	*Bills Payable*, Dr. to Sundries £ 175 . 0 . 0							
				To *Caſh* in part to Key and granger *Wm. Wood*, York, my draft on him 100 . 0 . 0 / 75 . 0 . 0	1 / 10	175	0	0	100	0	0
				26th							
				Sundries, Drs. to *Iriſh linen* - 133 . 6 . 8	4				133	6	8
112	0	0	10	*Cochineal*, at 16*s.* per lb. 140 lbs - 112 . 0 . 0							
21	6	8	11	*Cinnamon*, at 13*s.* 4*d.* per lb. 32 lbs. 21 . 6 . 8							
				In barter at 32*d.* per yd. 40 pieces, 25 yards each		133	6	8			
				28th							
				Sundries, Drs. to *Indian Chints* - £ 150 . 0 . 0	4				150	0	0
102	0	0	11	*Muſlin*, at 3*l.* per piece, 34 pieces - 102 . 0 . 0							
48	0	0	1	*Caſh*, the balance - - - 48 . 0 . 0							
				In barter, at 5*l.* per piece, 30 pieces -		150	0	0			
				30th							
				Sundries, Drs. to *Sam. Tuck*, King-ſtreet £ 346 . 0 . 0	11						
340	0	0	11	*Cotton*, at 8*l.* per cwt. 42 cwt. 2 qrs. 340 . 0 . 0							
6	0	0	11	*Cloves*, at 15*s.* per lb. 8 lbs. - 6 . 0 . 0							
			11	*Samuel Tuck*, Dr. to Sundries - 187 . 10 . 0		346	0	0			
				To *Iriſh Linen*, at 33*d.* per yd. 40 pieces, 25 yards each - - 137 . 10 . 0	4				137	10	0
				Indian Chints, at 5*l.* per piece, 10 ps. 50 . 0 . 0	4				50	0	0
				Delivered in barter, balance on demand -		187	10	0			
				31ſt							
47	16	0	9	*Charges on Merchandize*, Dr. to *Caſh* £ 47 . 16 . 0	1				47	16	0
				Paid Wilſon, Brown, and Jones, quarter's ſalary, alſo petty expences on trade - - -		47	16	0			
100	0	0	4	*Capital*, Dr. to *Caſh* - - £ 100 . 0 . 0	1				100	0	0
				Taken from trade by Antonio Prettyman -		100	0	0			
22314	15	7							21422	1	0
21422	1	0									
£ 892	14	7		owing to Antonio Prettyman and Co. more than is							
22314	15	7		due to them 31ſt March, 1797.							

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Payable. £.	s.	d.	Dr. fol		Cr. fol	Receivable. £.	s.	d.	£.	s.	d.
22314	15	7		LONDON, *1st April*, 1797.					21422	1	0
			11	*Sam. Tuck*, King-ſtreet, Dr. to *Caſh* £ 158 . 10 . 0	1				158	10	0
				The balance due to him in barter - -		158	10	0			
				3d							
600	0	0	11	*Houſe in Fleet-ſtreet*, Dr. to Sundries £ 600 . 0 . 0							
				To *Bills Receivable*, No. 4, - 135 . 2 . 0	3				135	2	0
				Geo. Gordon, Wincheſter, at 2 months 464 . 18 . 0	7						
						600	0	0			
				4th							
141	13	4	1	*Caſh*, Dr. to *Bills Receivable*, - 141 . 13 4	3				141	13	4
				For No. 3 - - - -		141	13	4			
				5th							
875	0	0	3	*Bills Receivable*, Dr. to *Wm. Byrne*, Philadelphia, caſh account - £ 875 . 0 . 0	9						
				Received No. 10, due 12th July, of Brown & Rogers		875	0	0			
				9th							
				Sundries, Drs. to *Fr. Buckley*, Deptford £. 45 . 0 . 0	12						
21	0	0	12	*Raiſins*, at 42*s.* per barrel, 10 barrels 21 . 0 . 0							
24	0	0	12	*Figs*, at 40*s* ditto 12 ditto - 24 . 0 . 0							
				At 8 months - - - -		45	0	0			
				11th							
75	0	0	3	*Bills Receivable*, Dr. to Sundries £ 75 . 0 . 0							
				To *Rum*, 1 puncheon - - 45 . 0 . 0	5				45	0	0
				Sugar, 1 hhd. - - 30 . 0 . 0	4				30	0	0
				Received at 10 days ſight, No. 11 accepted 9th inſt.		75	0	0			
				12th							
				Sundries, Drs. to *Bills Receivable* £ 75 . 0 . 0	3				75	0	0
60	0	0	4	*Iriſh Linen*, b. at 3*s.* per yd. 16 ps. 25 yds each 60 . 0 . 0							
15	0	0	7	*Duroys*, at 25*s.* per piece, 12 pieces 15 . 0 . 0							
				Paid the whole, with No. 11 - -		75	0	0			
				13th							
5	0	0	17	*Profit and Loſs*, Dr. to *Caſh* - 5 . 0 . 0	1				5	0	0
				Paid Geo. Gordon 3 months intereſt on his bond		5	0	0			
24131	8	11							22012	6	4

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Payable. £.	s.	d.	Dr. fol.			Cr. fol.	£.	s.	d.	Receivable. £.	s.	d.
24131	8	11		LONDON, 15th *April*, 1797.						22012	6	4
			12	*Daniel Mead*, Briſtol, Dr. to Sundries	£ 76 . 0 . 0							
				To *Rum* 1 puncheon - -	46 . 0 . 0	5				46	0	0
				Sugar 1 hhd. - -	30 . 0 . 0	4				30	0	0
				Sundries Drs. to *Daniel Mead* -	50 . 0 . 0	12	76	0	0			
20	0	0	1	*Caſh* in part - -	20 . 0 . 0							
30	0	0	3	*Bills Receivable*, at 1 month, No. 12	30 . 0 . 0							
				Balance due on demand - - -			50	0	0			
				17th								
				Sundries, Drs. to *Js. Chuttey*, Chobham	£ 200 . 0 . 0	8						
130	0	0	8	*Broad Cloth*, at 13*s.* per yd. 8 ps. 200 yds.	130 . 0 . 0							
70	0	0	8	*Druggets*, at 50*s.* per piece, 28 pieces	70 . 0 . 0							
							200					
			8	*James Chittey*, Dr. to Sundries -	130 . 0 . 0							
								0	0			
				To *Caſh* in part - - -	100 . 0 . 0	1				100	0	0
				Bills Receivable, No. 12, -	30 . 0 . 0	3				30	0	0
				Balance at 23 days - -	-		130	0	0			
				21ſt								
210	0	0	12	*Serges*, Dr. to *John Hall*, Old Change	£ 210 . 0 . 0	12						
				At 42*s.* per piece, 100 pieces, at 9 months -			210	0	0			
				23d								
62	10	0	10	*Scotch Linen*, Dr. to Sundries -	£ 62 . 10 . 0							
				To *Raiſins*, at 45*s.* per barrel, 10 barrels	22 . 10 . 0	12				22	10	0
				Figs, at 42*s.* ditto, 12 ditto	25 . 4 . 0	12				25	4	0
				Caſh - - -	14 . 16 . 0	1				14	16	0
				Received in barter, at 30*d.* per yd. 20 ps. 25 yds each			62	10	0			
				29th								
500	0	0	1	*Caſh*, Dr. to *Capital*, - -	500 . 0 . 0	4				500	0	0
				Brought into trade by Antonio Prettyman -			500	0	0			
34	11	0	1	*Caſh*, Dr. to *Bonds* - -	34 . 11 . 0	6						
				Received of Wm. Emphris, in liquidation of his bond			34	11	0			
25188	9	11								22780	16	4

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Payable. £.	s.	d.	Dr. fol.		Cr. fol.	£.	s.	d.	Receivable. £.	s.	d.
25188	9	11		LONDON, 30*th April*, 1797.					22780	16	4
6	4	6	9	*Charges on Merchandize*, Dr. to *Cash* £ 6 . 4 . 6	1				6	4	6
				Expended this month on trade - -		6	4	6			
				——— 1*st MAY*. ———							
116	0	0	10	*Scotch Linen*, Dr. to Sundries - £ 116 . 0 . 0							
				To *Rum*, at 45*l*. per puncheon, 2 puncheons 90 . 0 . 0	5				90	0	0
				Daniel Mead, Briſtol, a debt due to us 26 . 0 . 0	12						
				Received in barter, at 2*s*. per yd. 46 ps. qr. 1160 yds.		116	0	0			
				——— 2d ———							
12	10	0	1	*Caſh*, Dr. to *Profit and Loſs* - £ 12 . 10 . 0	17				12	10	0
				Received of Wm. Hodſon 3 months intereſt on his bond		12	10	0			
				——— 9th ———							
			8	*James Chittey*, Chobham, Dr. to Sundries £ 70 . 0 . 0							
				To *Cinnamon*, at 15*s*. per lb. 32 lbs. 24 . 0 . 0	11				24	0	0
				Caſh, for broad cloth and druggets 46 . 0 . 0	1				46	0	0
						70	0	0			
				——— 10th ———							
240	0	0	12	*Voyage from Madeira*, Dr. to *James Richmond* Madeira - - £ 240 . 0 . 0	13						
				For coſt of 20 pipes Madeira wine, with commiſſion and charges, 900,000 rees exchange at 64*d*. per milree, per the Sally, Capt. Angle - -		240	0	0			
				——— 11th ———							
			3	*Bills payable*, Dr. to *Caſh* - £ 750 . 0 . 0	1				750	0	0
				Paid my acceptance of No. 1, W. B.'s draft to Smith and Co. - - - -		750	0	0			
				——— 12th ———							
136	15	7	1	*Caſh*, Dr. to *Bonds* - - £ 136 . 15 . 7	6						
				Received of Wm. Emphris in liquidation of his bond		136	15	7			
				——— 14th ———							
				Sundries, Drs. to *Rum* - £ 300 . 0 . 0	5				300	0	0
60	0	0	3	*Bills Receivable* No. 13, 12 days to run 60 . 0 . 0							
70	0	0	3	*Ditto*, No. 14, at 30 days 70 . 0 . 0							
80	0	0	3	*Ditto*, No. 15, at 4 months 80 . 0 . 0							
			13	*Walter Selby*, Leiceſter, at 2 months 90 . 0 . 0							
				At 50*l*. per puncheon, 6 puncheons - -		300	0	0			
25910	0	0							24009	10	10

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Payable £.	s.	d.	Dr. fol.			Cr. fol.	£.	s.	d.	Receivable £.	s.	d.
25910	0	0		LONDON, 24th *May*, 1797.						24009	10	10
70	7	0	1	*Cash*, Dr. to Sundries	£ 70 . 7 . 0							
				To *Bills Receivable*, No. 14	70 . 0 . 0	3				70	0	0
				Profit and Loss, exchange at ½ per cent	0 . 7 . 0	17				0	7	0
							70	7	0			
				28th								
			13	*James Palmer* Brentford, Dr. to *Cash*	£. 50 . 0 . 0	1				50	0	0
				On demand			50	0	0			
				30th								
0	3	6	17	*Profit and Loss*, Dr. to *Cash*	0 . 3 . 6	1				0	3	6
				Paid protest on No. 13			0	3	6			
				31st								
6	18	3	9	*Charges on Merchandize*, Dr. to *Cash*	£ 6 . 18 . 3	1				6	18	3
				Paid petty expences on trade this month			6	18	3			
				1st *JUNE*.								
50	0	0	1	*Cash*, Dr. to *James Palmer*, Brentford	50 . 0 . 0	13						
				In full of the sum lent him			50	0	0			
				3d								
			7	*Geo. Gordon*, Winchester, Dr. to Sundries	464 . 18 . 0							
				To *Rum*, at 50*l.* per puncheon, 8 pchs.	400 . 0 . 0	5				400	0	0
				T. Peacock, Kettering, my draft at sight	50 . 0 . 0	10						
				Cash, for my house, No. 58, Fleet-street	14 . 18 . 0	1				14	18	0
							464	18	0			
				7th								
60	5	9	1	*Cash*, Dr. to Sundries	£ 60 . 5 . 9							
				To *Bills Receivable*, No. 13	60 . 0 . 0	3				60	0	0
				Profit and Loss for interest and protest	0 . 5 . 9	17				0	5	9
							60	5	9			
				8th								
370	0	0	12	*Voyage from Madeira*, Dr. to *Cash*	370 . 0 . 0	1				370	0	0
				Charges on my 20 pipes wine per the Sally from Madeira			370	0	0			
				9th								
			9	*Wm. Byrne*, cash acct. Dr. to *Bills Payable*	1125 . 0 . 0	3						
				Accepted draft to White and Son, due 5th Nov.			1125	0	0			
26467	14	6								24982	3	4

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Payable. £.	s.	d	Dr. fol.			Cr. fol.	£.	s.	d.	Receivable. £.	s.	d.
26467	14	6		LONDON, 13*th June*, 1797.						24982	3	4
				Sundries, Drs. to *Voyage from Madeira*	£ 450 . 0 . 0	12				450	0	0
200	0	0	1	*Cash*, in part, for 10 pipes, at 45*l.* per pipe	200 . 0 . 0							
250	0	0	3	*Bills Receivable*, at 3 months, No. 16	250 . 0 . 0							
							450	0	0			
				15th								
				Sundries, Drs. to *Bills Receivable*	250 . 0 . 0	3				250	0	0
246	17	6	1	*Cash*, for No. 16 - -	246 . 17 . 6							
3	2	6	17	*Profit and Loss*, 3 months intereſt deducted	3 . 2 . 6							
							250	0	0			
				17th								
				Sundries, Drs. to *Tho. Barker*, Wapping	£ 75 . 0 . 0	10						
50	0	0	10	*Scotch Linen*, at 2*s.* per yd. 20 ps. 25 yds. each	50 . 0 . 0							
25	0	0	1	*Cash*, - - - -	25 . 0 . 0							
							75	0	0			
				19th								
67	13	4	1	*Cash*, Dr. to *Bonds* - -	67 . 13 . 4	6						
				Received of Wm. Emphris, in liquidation of his bond			67	13	4			
				21ſt								
308	10	0	13	*Voyage to Leith*, Dr. to Sundries	£ 308 . 10 . 0							
				To *Voyage from Madeira*, 10 pipes Madeira, conſigned to G. Burton, Leith	305 . 0 . 0	12				305	0	0
				Cash, for export charges -	3 . 10 . 0	1	308	10	0	3	10	0
				25th								
			13	*James Richmond*, Madeira, Dr. to *Bills Payable*	240 . 0 . 0	3						
				No. 4, accepted. To James Beldam, Briſtol, the 9th Auguſt	100 . 0 . 0							
				No. 5. To Wm. Walker London, the 23d Auguſt	140 . 0 . 0							
							240	0	0			
				27th								
350	0	0	3	*Bills Receivable*, Dr. to *Rum* -	£ 350 . 0 . 0	5				350	0	0
				Received No. 17, at 7 months, for 7 puncheons, at 50*l.* per puncheon - - -			350	0	0			
27968	17	10								26340	13	

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Payable £.	Payable s.	Payable d.	Dr. fol.		Cr. fol.	Receivable £.	Receivable s.	Receivable d.
27968	17	10		LONDON, 30th *June*, 1797.			26340	13 4
50	6	3	9	*Charges on Merchandize*, Dr. to *Cash* £50.6.3	1		50	6 3
				Paid Wilson, Brown, and Jones, quarter's salary, also petty expences - - -		50 6 3		
100	0	0	4	*Capital*, Dr. to *Cash* - - 100.0.0	1		100	0 0
				Taken from trade by Antonio Prettyman - -		100 0 0		
28119	4	1					26490	19 7
26490	19	7						
1628	4	6		payable by Antonio Prettyman, and Co. more than is owing to them				
28119	4	1						
				6th JULY.				
			13	*George Burton*, Dr. to *Voyage to Leith* £480.0.0	13		480	0 0
				He advises that the Isabella is arrived, and that he hath sold our 10 pipes Madeira at 6 months -		480 0 0		
				8th				
83	6	0	13	*Voyage to Perth*, Dr. to *Cash* - 83.6.0	2		83	6 0
				Cost and charges of one chest China, consigned to George Gates, per the Tay, Wm. Hixon - - - -		83 6 0		
				10th				
110	0	0	2	*Cash*, Dr. to *sloop Unity* - - 110.0.0	5		110	0 0
				½ Freight - - 250.0.0				
				Whereof paid the master - 140.0.0				
						110 0 0		
				12th				
5	0	0	17	*Profit and Loss*, Dr. to *Cash* - 5.0.0	2		5	0 0
				Paid George Gordon 3 months interest of 400*l*. -		5 0 0		
875	0	0	2	*Cash*, Dr. to *Bills Receivable*, - 875.0.0	3		875	0 0
				In full for No. 10 - - -		875 0 0		
				15th				
15	15	6	2	*Cash*, Dr. to *Bonds* - - 15.15.6	6			
				Received of Wm. Emphris, in liquidation of his bond		15 15 6		
				16th				
				Sundries Drs. to *sloop Unity* - 260.0.0	5		260	0 0
160	0	0	2	*Cash* in part, for ¼ sold - - 160.0.0				
100	0	0	3	*Bills Receivable*, No. 18, at 10 days 100.0.0				
						260 0 0		
29468	5	7					28304	5 7

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Payable. £.	s.	d.	Dr. fol.			Cr. fol.	£.	s.	d.	Receivable. £.	s.	d.
29468	5	7		LONDON, 18*th July*, 1797.						28304	5	7
			8	*James Chittey*, Chobham, Dr. to *Cash*	150 . 0 . 0	2				150	0	0
				Balance paid him - - -			150	0	0			
				20th								
85	0	0	2	*Cash*, Dr. to *ship Swan* - -	85 . 0 . 0	5				85	0	0
				¼ Freight - - -	125 . 0 . 0							
				Whereof paid the master -	40 . 0 . 0							
							85	0	0			
				23d								
1000	0	0	2	*Cash*, Dr. to *Wm. Byrne*, cash account	1000 . 0 . 0	9						
				Received for his use of Nightingale and Co. -			1000	0	0			
				25th								
111	11	11	2	*Cash*, Dr. to *Bonds* - -	111 . 11 . 11	6						
				Received of Wm. Emphris, in liquidation of his bond			111	11	11			
				26th								
350	0	0	5	*Ship Swan*, Dr. to Sundries -	350 . 0 . 0							
				To *Cash* in part ¼ bought of Wm. Hood	250 . 0 . 0	2				250	0	0
				Bills Receivable, No. 18, 3 days to run	100 . 0 . 0	3				100	0	0
							350	0	0			
				31st								
6	8	6	9	*Charges on Merchandize*, Dr. to *Cash* -	6 . 8 . 6	2				6	8	6
				Paid petty expences on trade this month - -			6	8	6			
				1*st AUGUST.*								
12	10	0	2	*Cash*, Dr. to *Profit and Loss* -	12 . 10 . 0	17				12	10	0
				Three months interest received of Wm. Hodson			12	10				
				3d								
				Sundries, Drs to *Cash* - -	41 . 7 . 2	2				41	7	2
10	12	6	5	*Sloop Unity*, ¼ repairs - -	10 . 12 . 6							
30	14	8	5	*Ship Swan*, ½ ditto - -	30 . 14 . 8							
							41	7	2			
				7th								
				Sundries, Drs. to *Walter Selby*, -	90 . 0 . 0	13						
85	0	0	2	*Cash*, neat - - -	85 . 0 . 0							
5	0	0	17	*Profit and Loss*, in consideration of ullage	5 . 0 . 0							
							90	0	0			
31165	3	2								28949	11	3

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Payable. £.	s.	d.	Dr. fol.		Cr. fol.	£.	s.	d.	Receivable. £.	s.	d.
31165	3	2		LONDON, *9th Auguſt*, 1797.					28949	11	3
			3	*Bills Payable*, Dr. to *Caſh* - £ 100 . 0 . 0	2				100	0	0
				Paid No. 4, James Richmond's, to James Beldam -		100	0	0			
				19th							
			13	*Robarts, Curtis, Were, and Co*, Dr. to 3*per cent conſols* - - £ 384 . 0 . 0	5				384	0	0
				at 96*l.* per cent. 400*l.* value left with them -		384	0	0			
				21ſt							
220	10	0	14	*Flour*, Dr. to *Robarts, Curtis, Were, & Co.* 220 . 10 . 0	13						
				at 63*s.* per quarter, 70 qrs. paid by check on them		220	10	0			
				23d							
			3	*Bills Payable*, Dr. to *Robarts, Curtis, Were, and Co.* - - - 140 . 0 . 0	13						
				Paid No. 5 James Richmond's to Wm. Walker		140	0	0			
				25th							
			14	*James Cooling*, Bread-ſtreet, our account of flour, Dr. to *Flour* - £ 220 . 10 . 0	14				220	10	0
				70 quarters in his hands for retail, prime coſt being		220	10	0			
				27th							
			14	*Geo. Gates*, Perth, Dr. to *Voyage to Perth* 100 . 0 . 0	13				100	0	0
				Received by him - - 60 . 0 . 0							
				Due to him at 6 months - 40 . 0 . 0							
				Being for cheſt china. per the Tay -		100	0	0			
				31ſt							
7	19	10	9	*Charges on Merchandize*, Dr. to *Caſh*, 7 . 19 . 10	2				7	19	10
				Expended this month in petties - -		7	19	10			
				4th SEPTEMBER.							
388	0	0	3	*Bills Receivable*, Dr. to 3 *per cent. conſols* 388 . 0 . 0	5				388	0	0
				At 97*l.* per cent. 400*l.* for which received bill, No. 19, at 4 months - - -		388	0	0			
				18th							
108	0	0	5	*Rum*, a. Dr. to Sundries - £ 108 . 0 . 0							
				To *Bills Receivable*, No. 15 - 80 . 0 . 0	3				80	0	0
				Caſh in part, at 54*l.* per puncheon, 2 pchs. 28 . 0 . 0	2				28	0	0
						108	0	0			
31889	13	0							30258	1	1

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JOURNAL.

Payable. £.	s.	d.	Dr. fol.		Cr. fol.	£.	s.	d.	Receivable. £.	s.	d.
31889	13	0		LONDON, 22*d September*, 1797.					30258	1	1
			14	*Wm. Shore*, Nottingham, Dr. to *Rum*, a. £ 110 . 0 . 0	5				110	0	0
				at 55*l.* per puncheon, 2 puncheons on demand -		110	0	0			
				23d							
7	10	0	2	*Cash*, Dr. to *Profit and Loss* - 7 . 10 . 0	17				7	10	0
				Received of J. Dolby 6 months intereſt on his bond		7	10	0			
				24th							
				Sundries, Drs. to *Wm. Shore*, Nottingham 110 . 0 . 0	14						
41	5	0	2	*Cash*, in part - - 41 . 5 . 0							
41	5	0	3	*Bills Receivable*, dated 5th September, at							
				2 months, No. 20 - - 41 . 5 . 0							
27	10	0	17	*Profit and Loss*, abated 5*s.* per pound 27 . 10 . 0							
						110	0	0			
				26th							
18	0	0	2	*Cash*, Dr. to *Insurance account* - 18 . 0 . 0	14				18	0	0
				Inſured to Robert Fitzpatrick 600*l.* and received							
				premium at 3*l.* per cent. on the Hind, bound to							
				James River, Virginia - -		18	0	0			
				28th							
			14	*Tho. Silveſter*, Dr. to *Inſurance account* £ 10 . 0 . 0	14				10	0	0
				Inſured, on the Elizabeth, bound to Bergen, at							
				2½*l.* per cent. on demand, 400*l.* - -		10	0	0			
				30th							
			15	*Herman Van Dyke's* account of goods, Dr.							
				to *Cash* - - £ 22 . 9 . 4	2				22	9	4
				Freight, duties, &c. on 30 mats flax, and 20 barrels							
				madder - - - -		22	9	4			
				30th							
47	17	6	9	*Charges on Merchandize*, Dr. to *Cash*, 47 . 17 . 6	2				47	17	6
				Paid Wilſon, Brown, and Jones, 1 quarter's ſalary,							
				alſo petty expences - - -		47	17	6			
100	0	0	4	*Capital*, Dr. to *Cash* - - 100 . 0 . 0	2				100	0	0
				Taken from trade by Antonio Prettyman - -		100	0	0			
32173	0	6									
30573	17	11									
1599	2	7		Balance of debts and credits againſt A. Prettyman & Co.							
32173	0	6							30573	17	11

JOURNAL.

Payable £.	s.	d.	Dr. fol.		Cr. fol.	£.	s.	d.	Receivable £.	s.	d.
32173	0	6		LONDON, *1st October*, 1797.					30573	17	11
30	0	0	2	*Cash*, Dr. to *Herman V. Dyke's* acct of goods 30 . 0 . 0	15						
				at 3*l.* per mat, 10 mats flax - -		30	0	0			
				2d							
			15	*George Cooper*, Greenwich, Dr. to *Herman*							
				Van Dyke's account of goods £ 38 . 0 . 0	15						
				at 9*l.* 10*s.* per barrel, 4 barrels madder, at 1 month		38	0	0			
				3d							
78	7	4	2	*Cash*, Dr. to *Bonds* - - 78 . 7 . 4	6						
				Received of Wm. Emphris, in liquidation of his bond		78	7	4			
				5th							
				Sundries, Drs. to *Herman Van Dyke's* ac-							
				count of goods - - £ 214 . 0 . 0	15						
160	0	0	2	*Cash* in part, for 16 barrels madder, at 10*l.*							
				and 18 mats flax, at 3*l.* - 160 . 0 . 0							
			15	*Thomas Barker*, on demand - 54 . 0 . 0							
						214	0	0			
				7th							
5	10	0	15	*Flax*, Dr. to *H. V. Dyke's* acct. of goods 5 . 10 . 0	15						
				Taken to his remaining 2 mats flax, at 55*s.* per							
				mat - - - -		5	10	0			
				11th							
			15	*Herman Van Dyke's* account of goods, Dr.							
				to *Profit and Loss* - £ 7 . 14 . 11	17				7	14	11
				Commission, at 2½*l.* per cent. on 309*l.* 19*s.* 4*d.*		7	14	11			
				12th							
5	0	0	17	*Profit and Loss*, Dr. to *Cash* - 5 . 0 . 0	2				5	0	0
				Paid Geo. Gordon 3 months intereſt on his bond		5	0	0			
				13th							
120	0	0	2	*Cash*, Dr. to *James Cooling*, Bread-ſtreet,							
				our account of flour - 120 . 0 . 0	14						
				Received on account - - -		120	0	0			
				15th							
10	0	0	2	*Cash*, Dr. to *Thomas Silveſter* - 10 . 0 . 0	14						
				Premium on the Elizabeth - - -		10	0	0			
32581	17	10							30586	12	10

JOURNAL.

Payable. £.	s.	d	Dr. fol.		Cr. fol.	£.	s.	d	Receivable. £.	s.	d
32581	17	10		LONDON, 17th October, 1797.					30586	12	10
54	0	0	2	*Cash*, Dr. to *Thomas Barker*, Wapping £ 54 . 0 . 0 in full of Herman Van Dyke's goods -	10	54	0	0			
				19th							
30	0	0	2	*Cash*, Dr. to *Geo. Gates*, Perth - £ 30 . 0 . 0 For draft on him on demand - -	14	30	0	0			
				21st							
6	0	0	2	*Cash*, Dr. to *Flax* - - 6 . 0 . 0 at 3*l.* per mat, 2 mats - - -	15	6	0	0	6	0	0
				31st							
5	8	3	9	*Charges on Merchandize*, Dr. to *Cash* 5 . 8 . 3 Expended this month on sundries - -	2	5	8	3	5	8	3
				1st NOVEMBER.							
				Sundries, Drs. to *George Cooper* - 38 . 0 . 0	15						
37	10	0	2	*Cash*, in part - - 37 . 10 . 0							
			15	*H. V. Dyke's* acct. of goods, for damage 0 . 10 . 0		38	0	0			
				2d							
12	10	0	2	*Cash*, Dr. to *Profit and Loss* - 12 . 10 . 0 Received of Wm. Hodson 3 mths. interest on his bond	17	12	10	0	12	10	0
				5th							
			3	*Bills Payable*, Dr. to *Cash* - £ 1125 . 0 . 0 Paid No. 3. W. B.'s draft to White and Son -	2	1125	0	0	1125	0	0
				5th							
			9	*Wm. Byrne*, cash acct. Dr. to *Profit and Loss* 37 . 0 . 9	17				37	0	9
				Interest due on 750*l.* for 178 days 18 . 5 . 9 Commission on 1875*l.* at 1*l.* per cent 18 . 15 . 0							
				Sundries, Drs. to *Wm. Byrne*, cash account 37 . 0 . 9	9	37	0	9			
28	5	9	17	*Profit and Loss*, interest due to him { 875*l.* for 11 days / 1875*l.* for 105 days } 28 . 5 . 9							
8	15	0	2	*Cash*—for balance of accts. of Mr. J. Sale 8 . 15 . 0							
						37	0	9			
				12th							
30	0	0	2	*Cash*, Dr. to *George Gates*, Perth - 30 . 0 . 0 For his draft on Robarts, Curtis, Were and Co.	14	30	0	0			
32794	6	10							31772	11	10

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JOURNAL.

Payable £.	s.	d.	Dr. fol.			Cr. fol.	£.	s.	d.	Receivable £.	s.	d.
32794	6	10		LONDON, *16th November*, 1797.						31772	11	10
			15	*John Hunt*, Dundee, Dr. to Sundries	29 . 15 . 0							
				To *Smith's insurance office*, premium at 3 per cent. on 800*l.*	24 . 0 . 0	15						
				Insurance account, at 3 per cent. on 50*l.*	1 . 10 . 0	14				1	10	
				Profit and Loss, for brokage, at ½ per cent.	4 . 5 . 0	17				4	5	
				Insured on the Sailwell, from Riga to Cadiz -			29	15	0			
				18th								
40	0	0	2	*Cash*, Dr. to *Insurance account* -	£ 40 . 0 . 0	14				40	0	0
				Insured to Henry Wilson, in the Industry, from Quebec, to Gibraltar, 1000*l.* at 4 per cent premium received - - -			40	0	0			
				19th								
100	0	0	2	*Cash*, Dr. to *Bonds* - -	100 . 0 . 0	6						
				Received of Wm. Emphris in liquidation of his bond			100	0	0			
				22d								
122	10	0	2	*Cash*, Dr. to Sundries -	£ 122 . 10 . 0							
				To *James Cooling* my acct. of flour, remainder of prime cost -	100 . 10 . 0	14						
				Profit and Loss, neat profit by the sale	22 . 0 . 0	17				22	0	0
				Received in full of n. p. - -			122	10	0			
				23d								
100	0	0	2	*Cash*, Dr to *Bonds* - -	£ 100 . 0 . 0	2						
				Received of Wm. Emphris, in liquidation of his bond			100	0	0			
				24th								
192	0	0	2	*Cash*, Dr. to *Duroys* - -	£ 192 . 0 . 0	7				192	0	0
				at 24*s.* per piece, 160 pieces - -			192	0	0			
33348	16	10								32032	6	10

JOURNAL.

Payable. £.	s.	d.	Dr. fol.		Cr. fol.	Receivable. £.	s.	d.	£.	s.	d.
33348	16	10		LONDON, 28th *November*, 1797.					32032	6	10
226	17	8	15	*Voyage to Hamburgh*, Dr. to Sundries	226 . 17 . 8						
				1 To *Sugar*, at 49*s*. 10½*d*. per cwt. 2 hhds. 24 cwt. - -	59 . 17 . 0	4			59	17	0
				2 *Wm. Emphris*, at 55*s*. per piece, 18 pieces calico, at 1 month -	49 . 10 . 0	8					
				3 *Caſh*, at 8*l*. 12*s*. per piece, 12 ps. muſlin 103*l*. 4*s*. charges at ſhipping being 14*l*. 6*s*. 8*d*. - -	117 . 10 . 8	2			117	10	8
				Conſigned to Js. Glover, per the Dolphin, Nos. 1, 2 & 3			226	17	8		
				30th							
8	5	3	9	*Charges on Merchandize*, Dr to *Caſh*	£ 8 . 5 . 3	2			8	5	3
				Paid petty expences on trade this month	-		8	5	3		
				5th DECEMBER.							
			16	*Cuſtom-houſe debentures*, Dr. to *Voyage* to *Hamburgh* - -	£ 7 . 11 . 9	15			7	11	9
				Drawback on 2 hhds. ſugar -	-		7	11	9		
				7th							
221	8	0	16	*Pearl Aſhes*, Dr. to Sundries -	221 . 8 . 0						
				To *Cochineal*, at 16*s*. per lb. 140 lbs.	112 . 0 . 0	10			112	0	0
				Robarts, Curtis, Were, and Co, check	109 . 8 . 0	13					
				at 41*s*. per cwt. 6 vats, 108 cwt. - -			221	8	0		
				9th							
223	18	0	16	*Voyage to Dublin*, Dr. to Sundries	223 . 18 . 0						
				To *Pearl Aſhes*, at 41*s*. per cwt. 6 vats, 108 cwt. - -	221 . 8 . 0	16			221	8	0
				Caſh, for ſhipping charges -	2 . 10 . 0	2			2	10	0
				Conſigned to G. Treacher, Dublin, per the Anne			223	18	0		
				11th							
41	8	5	2	*Caſh*, Dr. to Sundries, - -	41 . 8 . 5						
				To *Bills Receivable*, No. 20 - -	41 . 5 . 0	3			41	5	0
				Profit and Loſs, for 1 month's intereſt	0 . 3 . 5	17			0	3	5
							41	8	5		
34070	14	2							32602	17	11

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JOURNAL.

Payable £.	Payable s.	Payable d.	Dr. fol.			Cr. fol.	£.	s.	d.	Receivable £.	Receivable s.	Receivable d.
34070	14	2		LONDON, 13*th December*, 1797.						32602	17	11
			7	*John Williams*, Southampton, Dr. to Sundries - -	£ 120 . 0 . 0							
				To *Bills Receivable*, No. 8, -	100 . 0 . 0	3				100	0	0
				Cash, - - -	20 . 0 . 0	2				20	0	0
							120	0	0			
				19th								
			16	*Js. Mathews*, Leghorn, Dr. to Sundries	£ 510 . 7 . 4½							
				To *Samuel Tuck*, for 8 tons lead, at 13*l.* 10*s.* to pay at 12 months -	108 . 0 . 0	11						
				Bills Receivable, No. 19, for 7316 lbs. tanned leather, at 1*s.* per lb. with charges and premium -	388 . 0 . 0	3				388	0	0
				Profit and Loss, insuring 450*l.* at ½ per cent. 2*l.* 5*s.* my commission at 1½*l.* per cent. 12*l.* 2*s.* 4½*d.* -	14 . 7 . 4½	17				14	7	4½
				per the Leah, Capt. Miller, to Leghorn - -			510	7	4½			
				23d								
			16	*H. V. Dyke*, Dr. to *Cash* - -	8 . 0 . 0	2				8	0	0
				Paid his bill on me, to James Collyer -			8	0	0			
				27th								
			16	*Custom-house Debentures* Dr. to *James Matthews*, Leghorn -	45 . 14 . 6	16						
				For 7316 lbs. leather exported, at 1½*d.* per lb. -			45	14	6			
				29th								
25	0	0	2	*Cash*, Dr. to *House in Fleet-street* -	£ 25 . 0 . 0	11				25	0	0
				Rent for No. 58, of Mr. C. West, 6 months, due Christmas day - - -			25	0	0			
34095	14	2								33158	5	3½

JOURNAL.

Payable £.	s.	d.	Dr. fol.		Cr. fol.	£.	s	d.	Receivable £.	s.	d.
34095	14	2		LONDON, 30*th December*, 1797.					33158	5	3½
			6	*Bonds*, Dr. to *Profit and Loss* - £ 31 . 7 . 11	17				31	7	11
				For intereſt on the whole tranſaction of William Emphris's bond - - -							
				Sundries, Drs. to *Bonds* - 291 . 3 . 8	6	31	7	11			
241	13	8	2	*Caſh*—ſum received of Wm. Emphris 241 . 13 . 8							
			8	*Wm. Emphris*, a debt due to him 49 . 10 . 0							
				Being Principal 259*l.* 15*s.* 9*d.* and Intereſt 31*l.* 7*s.* 11*d* of Wm. Emphris, upon balancing all accounts with him this day.		291	3	8			
				-31ſt-							
45	15	3	9	*Charges on Merchandize*, Dr. to *Caſh* £ 45 . 15 . 3	2				45	15	3
				Wilſon, Brown, and Jones, one quarter's ſalary, alſo petty expences - - -		45	15	3			
3023	6	0	4	*Capital*, Dr. to Sundries - 3023 . 6 . 0							
				To *Caſh*, to A. Prettyman - 2223 . 6 . 0	2				2223	6	0
				Bills Receivable, No { 5, 250*l.* 6, 200*l.* 17, 350*l.* } 800 . 0 . 0	3				800	0	0
						3023	6	0			
37406	9	1							36258	14	5½
36258	14	5½									
1147	14	7½		Payable by A. Prettyman and Co. more than is due to them.							

JOUR-

JOURNAL.

Payable. £.	s.	d.		fol.	*Receivable.* £.	s.	d.
37406	9	1	LONDON, 31*st December*, 1797.		36258	14	5½
7853	19	0	Neat CAPITAL appearing upon the books brought into trade.	4			
			INVENTORY of GOODS unsold, and PROPERTY upon hand.				
			Iriſh linen at 30*d.* per. yd. 80 pieces, 2000 yds.	4	250	0	0
			Ditto 36*d.* ditto 36 ditto 900 ditto		135	0	0
			Indian chints 6*l.* ditto 35 ditto		210	0	0
			Sugar 45*s.* 10½*d.* per cwt. 22 hhds. 264 cwt.		605	11	0
			Rum 40*l.* per puncheon 30 puncheons	5	1200	0	0
			Tobacco 20*d.* per lb 50 hhds. 37,500 lbs.		3125	0	0
			Ship Swan prime coſt of ½		850	0	0
			Sloop Unity ditto ¼		400	0	0
			Cambrics 50*s.* per piece 56 pieces	7	140	0	0
			Duroys 25*s.* ditto 52 ditto		65	0	0
			Druggets 50*s.* ditto 76 ditto	8	190	0	0
			Broad Cloth 13*s.* per yd 80 pieces 200 yards		130	0	0
			Fuſtians 25*s.* per piece 180 pieces		225	0	0
			Scotch Linens 2*s.* per yard 106 pieces, 2660 yards	10	266	0	0
			Ditto ditto 26*s.* ditto 100 ditto 2500 ditto		312	10	0
			Lockrams 25*s.* per piece 40 pieces		50	0	0
			Muſlin 3*l.* per piece 34 pieces	11	102	0	0
			Cotton 8*l.* per cwt. 42 cwt. 2 qrs.		340	0	0
			Cloves - 15*s.* per lb. 8 lbs.		6	0	0
			Houſe in Fleet-ſtreet prime coſt - - -		600	0	0
			Serges 42*s.* per piece 100 pieces	12	210	0	0
			Voyage to Hamburgh, conſigned to J. Glover per the Dolphin -	15	219	5	11
			Voyage to Dublin, conſigned to G. Treacher per the Anne -	16	223	18	0
45260	8	1			46113	19	4½
					45260	8	1
			Profit		£ 853	11	3½

INDEX

INDEX TO LEDGER ACCOUNTS,

With the number of Lines requiſite to be left under each Title.

	Fol.	Lines.
B		
BILLS receivable	3	22
Bonds	6	24
Broad cloth	8	5
Byrne, Wm. goods account, Philadelphia	9	4
Ditto, Ditto, caſh account,	9	6
Bills payable	3	8
Barker, Thomas, Wapping	10	4
Buckley, Francis, Deptford	12	3
Burton, George, Leith	13	3
Balance	18	35
C		
Capital,	4	5
Conſols, 3 per cent.	5	4
Caſh,	1 &2	70
Cambrics	7	3
Chittey, James, Chobham	8	6
Charges on merchandize	9	14
Cochineal	10	3
Cinnamon	11	3
Cotton	11	3
Cloves	11	3
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Cooper, George, Greenwich	15	3
Cuſtom-houſe debentures	16	4
D		
Duroys	7	4
Dolby, Frederic, Windſor	7	3
Druggets	8	4
Dyke's, H. V. acct. of goods, Amſterdam	15	6
Dyke, Herman Van, Amſterdam	16	3
E		
Emphris, William, Reading	8	4
F		
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Gordon, George, Wincheſter	7	5
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H		
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Hunt, John, Dundee	15	3
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K		
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L		
Lockrams	10	3
M		
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Mathews, James, Leghorn	16	3
N		
Newman, Charles, Cheapſide	10	3
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Parker, Ruſh, Windſor	9	3
Peacock, Thomas, Kettering	10	3
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Palmer, James, Brentford	13	3
Pearl aſhes	16	3
R		
Rum	5	12
Raiſins	12	3
Richmond James, Madeira	13	3
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Ship Swan	5	5
Sloop Unity	5	4
Smith, Richard, Chertſey	7	3
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Serges	12	3
Selby, Walter, Leiceſter	13	3
Shore, William, Nottingham	14	3
Silveſter, Thomas, Dartford	14	3
Smith's Inſurance office	15	3
T		
Tobacco	5	3
Trottman, George, Egham	9	3
Tuck, Samuel, King-ſtreet	11	4
V		
Voyage from Madeira	12	4
Voyage to Leith	13	3
Voyage to Perth	13	3
Voyage to Hamburgh	15	3
Voyage to Dublin	16	3
W		
Williams, John, Southampton	7	3
Wood, William, York	10	3

PRIVATE LEDGER.

1797		CASH AND BILLS, IN CO. WITH WILLIAM HAZARD. Dr.	£.	s.	d.
Dec.	31	To cashier, received of him { Bills receivable, No. 5, - -	250	0	0
		6, - -	200	0	0
		17, - -	350	0	0
		Cash - - - -	2223	6	0
			3023	6	0

PRIVATE LEDGER.

1797			Cr.	£.	s.	d.	
Dec.	31	By William-Hazard, his ſhare of twelve months profit -		345	17	9¾	0 170686250 / 395229625
1798		Antonio Prettyman, his ditto - - -		507	13	5⅝	0 224543375 / 395229625
Jan.	1	caſhier, delivered to him { caſh - -		1369	14	8½	
		{ bills receivable, No.	5,	250	0	0	
			6,	200	0	0	
			17,	350	0	0	
				3023	6	0	

CASH.

CASH-BOOK.

CASH. Dr.

1797			fol	£.	s.	d.
Jan.	2	To capital, money brought into trade by William Hazard	4	1000	0	0
	7	capital, money brought into trade by A. Prettyman	4	2000	0	0
	12	bonds, of G. Gordon	6	400	0	0
	22	druggets	8	81	10	0
	30	kerſeys	8	300	0	0
Feb.	5	broad cloth	8	150	14	8
	13	ſugar	4	50	0	0
	15	flax ſeed	9	62	10	0
	21	bills receivable	3	50	0	0
	23	ſundries		120	0	0
	27	bonds, of William Emphris	6	57	15	7
March	4	ſundries		376	0	0
	6	ſundries		320	0	0
	18	bonds, of William Emphris	6	37	14	0
	22	bonds, intereſt of J. Dolby	6	7	10	0
	28	Indian chints	4	48	0	0
April	4	bills receivable	3	141	13	4
	15	Daniel Mead	12	20	0	0
	29	bonds, of William Emphris	6	34	11	0
		capital, money brought into trade by A. Prettyman	4	500	0	0
May	2	bonds, of William Hodſon	6	12	10	0
	12	bonds, of William Emphris	6	136	15	7
	24	ſundries		70	7	0
June	1	James Palmer	13	50	0	0
	7	ſundries		60	5	9
	13	voyage from Madeira	12	200	0	0
	15	bills receivable	3	246	17	6
	17	Thomas Barker	10	25	0	0
	19	Bonds, of William Emphris	6	67	13	4
		new account	9	6185	10	10
				12812	18	7

CASH-BOOK.

1797			Cr.	fol.	£.	s.	d.
Jan.	4	By Cambrics		7	140	0	0
	8	George Gordon		7	36	0	0
	10	Druggets		8	97	10	0
	16	William Emphris		8	97	10	0
	17	Broad cloth		8	330	0	0
	18	Bonds to Wm. Emphris		6	1000	0	0
	20	Sundries			765	0	0
	30	Charges on merchandize		9	5	8	4
Feb.	1	Bonds to William Hudson		6	1000	0	0
	7	Flax seed		9	282	15	0
	28	Charges on Merchandize		9	7	5	0
March	1	Frederic Dolby		7	250	0	0
	10	William Byrne		9	100	0	0
	23	Scotch linen		10	150	0	0
	24	Bills payable		3	100	0	0
	31	Charges on merchandize		9	47	16	0
		Capital to A. Prettyman		4	100	0	0
April	1	Samuel Tuck		11	158	10	0
	13	Bonds, to George Gordon		6	5	0	0
	17	James Chittey		8	100	0	0
	23	Scotch linen		10	14	16	0
	30	Charges on merchandize		9	6	4	6
May	9	James Chittey		8	46	0	0
	11	Bills payable		3	750	0	0
	28	James Palmer		13	50	0	0
	30	Profit and loss		17		3	6
	31	Charges on merchandize		9	6	18	3
June	3	George Gordon		7	14	18	0
	8	Voyage from Madeira		12	370	0	0
	21	Voyage to Leith		13	3	10	0
	30	Charges of merchandize		9	50	6	3
		Capital to A Prettyman		4	100	0	0
		New account		2	6627	7	9
					12812	18	7

CASH-BOOK.

1797		CASH. Dr.	fol.	£.	s.	d.
		To old account	1	6627	7	9
July	10	Sloop Unity	5	110	0	0
	12	Bills receivable	3	875	0	0
	15	Bonds, of William Emphris	6	15	15	6
	16	Sloop Unity	5	160	0	0
	20	Ship Swan	5	85	0	0
	23	William Byrne, cash account	9	1000	0	0
	25	Bonds, of William Emphris	6	111	11	11
Auguſt	1	Bonds, of William Hodſon	6	12	10	0
	7	Walter Selby	13	85	0	0
Sept.	22	Bonds, of J. Dolby	6	7	10	0
	24	William Shore	14	41	5	0
	26	Inſurance account	14	18	0	0
Oct.	1	H. V. Dyke's account of goods	15	30	0	0
	3	Bonds, of William Emphris	6	78	7	4
	5	H. V. Dyke's account of goods	15	160	0	0
	13	James Cooling, my account of flour	14	120	0	0
	15	Thomas Silveſter	14	10	0	0
	17	Thomas Barker	10	54	0	0
	19	George Gates	14	30	0	0
	21	Flax	15	6	0	0
Nov.	1	George Cooper	15	37	10	0
	2	Bonds, of William Hodſon	6	12	10	0
	5	William Byrne	9	8	15	0
	12	George Gates	14	30	0	0
	18	Inſurance account	14	40	0	0
	19	Bonds, of William Emphris	6	100	0	0
	22	Sundries		122	10	0
	23	Bonds, of William Emphris	6	100	0	0
	24	Duroys	7	192	0	0
Dec.	11	Sundries		41	8	5
	29	Houſe in Fleet-ſtreet	11	25	0	0
	30	Bonds, of William Emphris	6	241	13	8
				10588	14	7

CASH-BOOK.

1787		Cr.	fol.	£.	s.	d.
		By old account	1	6185	10	10
July	8	Voyage to Perth	13	83	6	0
	12	Bonds, to G. Gordon	6	5	0	0
	18	James Chittey	8	150	0	0
	26	Ship Swan	5	250	0	0
	31	Charges on merchandize	9	6	8	6
Auguſt	3	Sundries		41	7	2
	9	Bills payable	3	100	0	0
	31	Charges of merchandize	9	7	19	10
Sept.	18	Rum	5	28	0	0
	30	H. V. Dyke's account of goods	15	22	9	2
		Charges of merchandize	9	47	17	6
		Capital, to A. Prettyman	4	100	0	0
Oct.	12	Bonds, to G. Gordon	6	5	0	0
	31	Charges on merchandize	9	5	8	3
Nov.	5	Bills payable	3	1125	0	0
	28	Voyage to Hamburgh	15	117	10	8
	30	Charges on merchandize	9	8	5	3
Dec.	9	Voyage to Dublin	16	2	10	0
	13	John Williams	7	20	0	0
	23	H. V. Dyke	16	8	0	0
	31	Charges on merchandize	9	45	15	3
		Capital, taken from trade by Antonio Prettyman	4	2223	6	0
				10588	14	7

BILL-BOOK.

BILLS RECEIVABLE. Dr.

1797		Of whom, or for what received.	No	By whom drawn.	On whom drawn.	to whom payable.	Date of bill.	Time of payment.	When due.	fol.	£.	s	d.
Jan.	1	To capital	1	Tho. Watts	Mef. Gofling	A. P.	29 Dec 96	demand	demand	4	45		0
	1	Ditto	2	S. Harrifon	S. Newbolt	A. P.	1 Dec. 9	3 months	4 March	4	96	0	0
Feb.	3	broad cloth	3				3 Feb.	1 month	6 March	8	141	13	4
	5	broad cloth	4				5 Feb.	2 months	8 April	8	135	2	0
	9	flax-feed	5				9 Feb.	12 mths.	12 Feb. 98	9	250	0	0
		ditto ditto	6				9 Feb.	12 mths.	12 Feb. 98	9	200	0	0
	13	fugar	7				13 Feb.	fight	demand	4	50	0	0
	15	flax-feed	8				15 Feb.	10 mths.	18 Dec.	9	100	0	0
	19	fugar	9				19 Feb.	2 months	22 April	4	100	0	0
Apr.	5	Wm. Byrne	10				9 March	4 months	12 July	9	875	0	0
	11	fundries.	11				9 April	10 days fi.	22 April		75	0	0
	15	Dan. Mead	12				15 April	1 month	18 May	12	30		0
May	14	rum	13				23 April	1 month	26 May	5	60	0	0
		ditto	14				14 May	30 days	16 June	5	70	0	0
		ditto	15				14 May	4 months	17 Sept.	5	80	0	0
June	13	v. fr. Madeira	16				13 June	3 months	16 Sept.	12	250	0	0
	27	rum	17				27 June	7 months	30 Jan.	5	350	0	0
July	16	floop Unity	18				16 July	10 days	29 July	5	100	0	0
Sept.	4	3 p. ct. conf.	19				4 Sept.	4 months	7 Jan.	5	388	0	0
Sept.	24	Wm. Shore	20				5 Sept.	2 months	8 Nov.	14	41	5	0
											3437	0	4

BILLS PAYABLE.. Dr.

		For whom, or to whom paid.		N°. of bill.				
May	11	To cafh	for	1		1	750	0	0
Mar	24	Sundries		2			175	0	0
Nov	5	Cafh		3		2	1125		0
Aug	9	Cafh		4		2	100	0	0
Aug	23	Robarts, Curtis, Were, and Co.		5		13	140	0	0
							2290	0	0

BILL-

BILL-BOOK.

Cr.

1797		To whom, or for what delivered.	No.	fol.	£.	s.	d.
Jan.	17	By broad cloth for	1	8	45	0	0
		Cash	2	1	96	0	0
Apr.	4	Cash	3	1	141	13	4
Apr.	3	House in Fleet street	4	11	135	2	0
			5				
			6				
Feb.	21	Cash	7	1	50	0	0
Dec.	13	John Williams	8	7	100	0	0
Mar.	23	Scotch linen	9	10	100	0	0
July	12	Cash	10	2	875	0	0
Apr.	12	Sundries	11		75	0	0
	17	James Chittey	12	8	30	0	0
June	7	Cash	13	1	60	0	0
May	24	Cash	14	1	70	0	0
Sept.	18	Rum	15	5	80	0	0
June	15	Sundries	16		250	0	0
			17				
July	26	Ship Swan	18	5	100	0	0
Dec.	19	James Mathews	19	16	388	0	0
Dec.	11	Cash	20	2	41	5	0
			5	4	250	0	0
		Capital, to Antonio Prettyman	6	4	200	0	0
			17	4	350	0	0
					3437	0	4

Cr.

		Drawers name and place of residence.	No	To whom payable.	Date of bill.	When accepted.	Time of payment.	When due.	fol.	£.	s.	d.
Feb.	8	By W. Byrne, Philadelph.	1	Smith and Co.	18 Dec.	8 Feb.	3 mths. fi	11 May	9	750	0	0
Mar.	14	Wm. Byrne	2	Key & Granger	12 Feb.	14 Mar.	7 days fi.	24 March	9	175	0	0
June	9	Wm. Byrne	3	White & Son	2 May	9 June	6 mths.	5 Nov.	9	1125	0	0
	25	James Richmond	4	James Beldam	6 Apr.	25 June	4 mths.	9 August	13	100	0	0
		Ditto	5	Wm. Walker	20 Apr.	Ditto	4 mths.	23 Aug.	13	140	0	0
										2290	0	0

LEDGER.

1797		CAPITAL IN TRADE.	Dr.	fol.	£.	s.	d.
Jan.	1	To sundry persons, &c. entered in journal			2549	15	0
March	31	cash taken from trade by Antonio Prettyman		1	100	0	0
June	30	cash ditto ditto		1	100	0	0
Sept.	30	cash ditto ditto		2	100	0	0
Dec.	31	sundries taken from trade by Antonio Prettyman		2,3	3023	6	0
		balance neat capital entered upon the books		18	7853	19	0
					13727	0	0

		IRISH LINEN.			Dr.			
Jan.	1	To capital,	at 30*d.* per yard,	160 pieces,	4000 yds.	4	500	0	0
Feb.	26	sundries	36*d.* ditto	20 *b.*	500 ditto		75	0	0
April	12	bills receivable	36*d.* ditto	16 *b.*	400 ditto	3	60	0	0
		profit and loss gained				17	20	16	8
							655	16	8

		INDIAN CHINTS.		Dr.			
Jan.	1	To capital	at 6*l.* per piece,	100 pieces	4	600	0	0

		SUGAR.		Dr.			
Jan.	1	To capital, including duties, at 45*s.* 10½*d.* per cwt.	40 hhds.	480 cwt.	4	1101	0	0
		profit and loss, gained			17	44	8	0
						1145	8	0

LEDGER.

1797							Cr.	fol.	£.	s.	d.
Jan.	1	By ſundry articles entered in journal	-	-			-		10227	0	0
	2	caſh, for money brought into trade by William Hazard					-	1	1000	0	0
	7	caſh, for money brought into trande by Antonio Prettyman					-	1	2000	0	0
April	29	caſh, for money brought into trade ditto		-			-	1	500	0	0
									13727	0	0
							Cr.				
March	26	By ſundries	at 32*d.* per yard,		40 pieces,	1000 yards	-		133	6	8
	30	Samuel Tuck	33*d.* ditto		40 ditto	1000 ditto	-	11	137	10	0
		balance unſold	30*d.* ditto		80 ditto	2000 ditto	-	18	250	0	0
		ditto ditto	36*d.* ditto		36 *b.*	900 ditto	-	18	135	0	0
									655	16	8
							Cr.				
March	12	By William Wood	at 5*l.* per piece,		15 pieces	-	-	10	75	0	0
	20	lockrams	5*l.* ditto		10 ditto	-	-	10	50	0	0
	28	ſundries	5*l.* ditto		30 ditto	-	-		150	0	0
	30	Samuel Tuck	5*l.* ditto		10 ditto	-	-	11	50	0	0
		Balance	6*l.* ditto		35 ditto	-	-	18	210	0	0
		profit and loſs, loſt	-		-	-	-	17	65	0	0
									600	0	0
							Cr.				
Feb.	13	By ſundries	at 50*s.* per cwt.		5 hhds.	60 cwt.	-		150	0	0
	19	ſundries	50*s.* ditto		5 ditto	60 ditto	-		150	0	0
	23	caſh	50*s.* ditto		1 ditto	12 ditto	-	1	30	0	0
	26	Iriſh linen	50*s.* ditto		1 ditto	12 ditto	-	4	30	0	0
	28	James Chitty	50*s.* ditto		2 ditto	24 ditto	-	8	60	0	0
April	11	bills receivable	50*s.* ditto		1 ditto	12 ditto	-	3	30	0	0
	15	Daniel Mead	50*s.* ditto		1 ditto	12 ditto	-	3	30	0	0
Nov.	28	voyage to Hamburgh	49*s.* 10½*d.* do.		2 ditto	24 ditto	-	15	59	17	0
		balance unſold	45*s.* 10½*d.* do.		22 ditto	264 ditto	-	18	605	11	0
									1145	8	0

LEDGER.

1797		RUM.				Dr.	fol.	£.	s.	d.
Jan.	1	To capital	at 40*l.* per puncheon,	60 puncheons	-	-	4	2400	0	0
Sept.	18	fundries	54*l.* ditto	2 *a.*	-	-	-	108	0	0
		profit and loſs, gained	-	-	-	-	17	258	0	0
								2766	0	0
		TOBACCO.				Dr.				
Jan.	1	To capital, including duties,	at 20*d.* per lb.	50 hhds.	37,500 lbs.		4	3125	0	0
		3 PER CENT CONSOLS.				Dr.				
Jan.	1	To capital,	at 95*l.* per cent.	800.	-	-	4	760	0	0
		profit and loſs, gained	-	-	-	-	17	12	0	0
								772	0	0
		SHIP SWAN				Dr.				
Jan.	1	To capital, freighted to Barbadoes,	¾ part	-	-	-	4	500	0	0
July	26	fundries, bought	-	¼ ditto	-	-		350	0	0
Auguſt	8	caſh, for repairs	-	-	-	-	2	30	14	8
		profit and loſs, gained	-	-	-	-	17	54	5	4
								935	0	0
		SLOOP UNITY.				Dr.				
Jan.	1	To capital, freighted to Virginia	½ ſhare	-	-	-	4	800	0	0
Auguſt	8	caſh, for repairs	-	-	-	-	2	10	12	6
								810	12	6

LEDGER.

1797							Cr.	fol.	£.	s.	d.
Feb.	23	By cash,	at 45*l.* per puncheon,	2 puncheons			-	1	90	0	0
	26	Irish linen	45*l.* ditto	1 ditto	-	-		4	45	0	0
	28	James Chittey	45*l.* ditto	2 ditto	-	-		8	90	0	0
April	11	bills receivable	45*l.* ditto	1 ditto	-	-		3	45	0	0
	15	Daniel Mead	46*l.* ditto	1 ditto	-	-		12	46	0	0
May	1	Scotch linen	45*l.* ditto	2 ditto	-	-		10	90	0	0
	14	sundries	50*l.* ditto	6 ditto	-	-			300	0	0
June	3	George Gordon	50*l.* ditto	8 ditto	-	-		7	400	0	0
	27	bills receivable	50*l.* ditto	7 ditto	-	-		3	350	0	0
Sept	22	William Shore	55*l.* ditto	2 *a.*	-	-		14	110	0	0
		Balance unsold	40*l.* ditto	30 ditto	-	-		18	1200	0	0
									2766	0	0
							Cr.				
		By balance unsold	at 20*d.* per lb.	50 hhds.	37,500 lbs.		-	18	3125	0	0
							Cr.				
August	19	By Robarts, Curtis, Were, and Co.	at 96*l.* per cent.	400*l.*			-	13	384	0	0
Sept.	4	bills receivable,	97*l.* ditto	400*l.*			-	3	388	0	0
									772	0	0
							Cr.				
July	20	By cash, for freight	- - - - -				-	2	85	0	0
		Balance, prime cost of	½ - - -				-	18	850	0	0
									935	0	0
							Cr.				
July	10	By cash, for freight	- - - -				-	2	110	0	0
	16	sundries, for	¼ share sold	- - -			-		260	0	0
		balance unsold	¼ share	- - -			-	18	400	0	0
		profit and loss,	lost	- - -			-	17	40	12	6
									810	12	6

LEDGER.

BONDS.

									Dr.	fol.	£.	s.	d.
1797									*Day, interest is rec'ble in* 1797.				
Jan.	1	To capital, for J. DOLBY's interest payable half yearly, from 22d Sept. 1796.	—	22 Mar.	—	22 Sept				4	300	0	0
	18	cash, for WM. EMPHRIS, interest from this day, payable in 12 months at pleasure								1	1000	0	0
Feb.	1	cash, for WM. HODSONS, interest from this day, payable quarterly	1 May	1 Aug.	1 Nov.	—				1	1000	0	0
Dec.	30	profit and loss, interest on WM. EMPHRIS's bond			-	-				17	31	7	11
		balance, to custom-house, tobacco duties		-	-	-				18	2343	15	0
		balance, to GEO. GORDON, interest payable quarterly from 12th Oct. 1797		-	principal					18	400	0	0
											5075	2	11

LEDGER.

Cr.

1797			Day, interest is payable in 1797.				fol.	£.	s.	d.
Jan.	1	By capital, to Custom-house, for tobacco duties	—	—	—	—	4	2343	15	0
	12	cash, of GEO. GORDON, interest payable quarterly, from this day	12 Apr.	12 July	12 Oct	—	1	400	0	0
Feb.	27	cash, of WM EMPHRIS, in part of bond	-	-	-	-	1	57	15	7
March	18	cash, of WM. EMPHRIS, ditto -	-	-	-	-	1	37	14	0
April	29	cash, of WM. EMPHRIS, ditto -	-	-	-	-	1	34	11	0
May	12	cash, of WM. EMPHRIS, ditto -	-	-	-	-	1	136	15	7
June	10	cash, of WM. EMPHRIS, ditto -	-	-	-	-	1	67	13	4
July	1	cash, of WM. EMPHRIS, ditto -	-	-	-	-	2	15	15	6
	25	cash, of WM. EMPHRIS, ditto -	-	-	-	-	2	111	11	11
Oct.	3	cash, of WM. EMPHRIS, ditto -	-	-	-	-	2	78	7	4
Nov.	19	cash, of WM. EMPHRIS, ditto -	-	-	-	-	2	100	0	0
	23	cash, of WM. EMPHRIS, ditto -	-	-	-	-	2	100	0	0
Dec.	30	sundries, of WM. EMPHRIS, in full -	-	-	-	-	2	291	3	8
		balance, JOHN DOLBY's, interest payable half yearly, from 22d Sept. 1797	principal	-			18	300	0	0
		balance, WM. HODSON's, interest payable quarterly, from 1st Nov. 1797	principal	-			18	1000	0	0
								5075	2	11

LEDGER.

1797		GEORGE GORDON,	Dr.	fol.	£.	s.	d.
Jan.	8	To cash, in full - - - -		1	36	0	0
June	3	sundries - - - - - -			464	18	0
					500	18	0
		JOHN WILLIAMS,	Dr.				
Dec.	13	To sundries, in full - - - - -			120	0	0
		RICHARD SMITH,	Dr.				
		To balance, due 23d November, 1797 - - -		18	50	0	0
		CAMBRICS.	Dr.				
Jan.	4	To cash, at 50s. per piece, 56 pieces - -		1	140	0	0
		DUROYS.	Dr.				
Jan.	6	To Frederic Dolby at 25s. per piece, 200 pieces - -		7	250	0	0
April	12	bills receivable 25s. ditto, 12 ditto - -		3	15	0	0
					265	0	0
		FREDERIC DOLBY,	Dr.				
March	1	To cash, in full for duroys - - -		1	250	0	0

LEDGER.

1797		WINCHESTER. Cr.	fol.	£.	s.	d.
Jan.	1	By capital, on demand - - - - -	4	36	0	0
April	3	houſe in Fleet-ſtreet, No. 58, at two months - - -	11	464	18	0
				500	18	0

		SOUTHAMPTON. Cr.				
Jan.	1	By capital, payable 13th December, 1797 - - -	4	120	0	0

		CHERTSEY. Cr.				
Jan.	1	By capital, payable 23d November, 1797 - - -	4	50	0	0

		Cr.				
		By balance unſold, at 50s. per piece, 56 pieces - -	18	140	0	0

		Cr.				
Nov.	24	By caſh, at 24s. per piece, 160 pieces - -	2	192	0	0
		Balance unſold, 25s. ditto 52 ditto - -	18	65	0	0
		profit and loſs, loſt - - - -	17	8	0	0
				265	0	0

		WINDSOR. Cr.				
Jan.	6	By duroys, at ſix weeks - - - -	7	250	0	0

LEDGER.

1797								fol.	£.	s.	d.
		DRUGGETS.					Dr.				
Jan.	10	To sundries,	at 50s. per piece,	78 pieces					195	0	0
April	17	James Chittey,	50s. ditto,	28 ditto				8	70	0	0
		profit and loss gained						17	6	10	0
									271	10	0
		WILLIAM EMPHRIS,					Dr.				
Jan.	16	To cash, in full, for druggets						1	97	10	0
Dec.	30	bonds, in full, for calico						6	49	10	0
									147	0	0
		BROAD CLOTH.					Dr.				
Jan.	17	To sundries,	at 13s. 6d. per yard,	40 pieces,	1000 yards				675	0	0
April	17	James Chittey,	13s. ditto,	8 ditto,	200 ditto			8	130	0	0
		profit and loss, gained						17	32	10	0
									837	10	0
		JAMES CHITTEY,					Dr.				
Feb.	28	To sundries,	at 2 months						150	0	0
April	17	sundries							130	0	0
May	9	sundries							70	0	0
July	18	cash, balance of account						2	150	0	0
									500	0	0
		KERSEYS.					Dr.				
Jan.	20	To cash,	at 72s. per pieces,	150 pieces				1	540	0	0
		profit and loss, gained						17	30	0	0
									570	0	0
		FUSTIANS.					Dr.				
Jan.	20	To cash,	at 25s. per piece,	180 pieces				1	225	0	0

LEDGER.

1797

Cr.

						fol.	£.	s.	d.
Jan.	22	By cash,	at 2*l.* 14*s.* 4*d.* per piece,	30 pieces	- -	1	81	10	0
		balance unsold	2*l.* 10*s.* ditto	76 ditto	- -	18	191	0	0
							271	10	0

READING.

Cr.

Jan.	10	By druggets, on demand	- - -		-	8	97	10	0
Nov.	28	voyage to Hamburgh, at one month	- - -		- -	15	49	10	0
							147	0	0

Cr.

Jan.	24	By Rush-Parker,	at 14*s.* per yard,	16 pieces,	400 yards -	9	280	0	0
Feb.	3	bills receivable,	14*s.* 2*d.* ditto,	8 ditto,	200 ditto -	3	141	13	4
	5	sundries,	14*s.* 3½*d.* ditto,	16 ditto,	400 ditto -		285	16	8
		balance unsold,	13*s.* ditto	8 ditto,	200 ditto -	18	130	0	0
							837	10	0

CHOBHAM.

Cr.

Jan.	17	By broad cloth,	at six months	- -	-	8	300	0	0
April	17	sundries,	balance at 23 days	- -	-		200	0	0
							500	0	0

Cr.

Jan.	30	By sundries,	at 3*l.* 16*s.* per piece,	150 pieces,	- -		570	0	0

Cr.

		By balance,	at 25*s.* per piece,	180 pieces		18	225	0	0

LEDGER.

1797				fol.	£.	s.	d.
		RUSH PARKER,	Dr.				
Jan.	24	To broad cloth, payable at 30 days - - -		8	280	0	0
		GEORGE TROTTMAN,	Dr.				
Jan.	30	To kerſeys, at 30 days - - - -		8	270	0	0
		CHARGES ON MERCHANDIZE.	Dr.				
Jan.	31	To caſh, for charges on trade - - - -		1	5	8	4
Feb.	28	caſh, ditto - - - - - -		1	7	5	0
March	31	caſh, ditto - - - - - -		1	47	16	0
April.	30	caſh, ditto - - - - - -		1	6	4	6
May	31	caſh, ditto - - - - - -		1	6	18	3
June	30	caſh, ditto - - - - - -		1	50	6	3
July	31	caſh, ditto - - - - - -		2	6	8	6
Auguſt	31	caſh, ditto - - - - - -		2	7	19	10
Sept.	30	caſh, ditto - - - - - -		2	47	17	6
Oct.	31	caſh, ditto - - - - - -		2	5	8	3
Nov.	30	caſh, ditto - - - - - -		2	8	5	3
Dec.	31	caſh, ditto - - - - - -		2	45	15	3
					245	12	11
		FLAX SEED.	Dr.				
Feb.	7	To ſundries, for coſt and charges on 250 hhds. - -			557	15	0
		profit and loſs, gained - - - -		17	229	15	0
					787	10	0
		WILLIAM BYRNE, GOODS ACCOUNT,	Dr.				
March	10	To caſh, for his draft to Willliam Monk - - -		1	100	0	0
	14	bills payable, accepted to Key and Granger, due 24th March -		3	175	0	0
					275	0	0
		WILLIAM BYRNE, CASH ACCOUNT,	Dr.				
Feb.	8	To bills payable. 11th May, to Smith and Co. - -		3	750	0	0
June	9	bills payable, 5th Nov. to White and Son - - -		3	1125	0	0
Nov.	5	profit and loſs, { intereſt on 750*l.* for 178 days - -		17	18	5	9
		{ commiſſion on 1875*l.* at 1*l.* per cent. - -			18	15	0
					1912	0	9

LEDGER.

1797		WINDSOR.			Cr.	fol.	£.	s.	d.
March	4	By cash, in full, for broad cloth, - - - -				1	280	0	0
		EGHAM.			Cr.				
March	6	By cash, for kerseys - - - - -				1	270	0	0
		By profit and loss - - - - -			Cr.	17	245	12	11
					Cr.				
Feb.	9	By bills receivable,	at 3*l.* per hhd.	150 hhds. - -		3	450	0	0
	15	sundries,	3*l.* 5*s.* ditto,	50 ditto - -			162	10	0
	17	sundries,	3*l.* 10*s.* ditto,	50 ditto - -			175	0	0
							787	10	0
		PHILADELPHIA.			Cr.				
Feb.	7	By flax seed, per the Nelly, cost and charges being - -				9	275	0	0
		PHILADELPHIA.			Cr.				
April	5	By bills receivable 12th July, of Brown and Rogers, - -				3	875	0	0
July	23	cash, of Nightingale and Co. - - - -				2	1000	0	0
Nov.	5	sundries,	interest due to him	875*l.* for 11 days			28	5	9
				1875*l.* for 105 ditto					
			cash, balance of account received of Mr. J. Sale -			2	8	15	0
							1912	0	9

LEDGER.

1797								fol.	£.	s.	d.
		CHARLES NEWMAN,					Dr.				
Feb.	13	To ſugar, on demand - - - - -					-	4	50	0	0
		SCOTCH LINEN.					Dr.				
Feb.	17	To flax ſeed,	at 2s. per yard,	40 pieces,	1000 yards		-	9	100	0	0
March	23	ſundries,	2s. 6d. ditto,	80 ditto,	2000 ditto		-		250	0	0
April.	23	ſundries,	2s. 6d. ditto,	20 ditto	500 ditto		-		62	10	0
May	1	ſundries,	2s. ditto,	46 ditto	1160 ditto		-		116	0	0
June	17	Thomas Barker,	2s. ditto,	20 ditto	500 ditto		-	10	50	0	0
									578	10	0
		THOMAS BARKER,					Dr.				
Feb.	17	To flax ſeed,	at 4 months - - -				-	9	75	0	0
Oct.	5	H. V. Dyke's account of goods on demand -					-	15	54	0	0
									129	0	0
		THOMAS PEACOCK,					Dr.				
Feb.	19	To ſugar,	at 3 months - - -				-	4	50	0	0
		WILLIAM WOOD,					Dr.				
March	12	To Indian chints on demand					-	4	75	0	0
		LOCKRAMS.					Dr.				
March	20	To Indian chints,	at 25s. per piece,	40 pieces			-	4	50	0	0
		COCHINEAL.					Dr.				
March	26	To Iriſh linen,	at 16s. per pound,	140 lbs.			-	4	112	0	0

LEDGER.

1797		CHEAPSIDE.				Cr.	fol.	£.	s.	d.
March	6	By cash, for sugar - - - - -					1	50	0	0
						Cr.				
		By balance	at 2s. per yard,	106 pieces,	2660 yards	-	18	266	0	0
			2s. 6d. ditto,	100 ditto,	2500 ditto	-	18	312	10	0
								578	10	0
		WAPPING.				Dr.				
June	17	By sundries, in full - - - - -						75	0	0
Oct.	17	cash, ditto - - - - - - -					2	54	0	0
								129	0	0
		KETTERING.				Cr.				
June	3	By George Gordon, for our draft - -				-	7	50	0	0
		YORK.				Cr.				
March	24	By bills payable, for our draft - - -				-	3	75	0	0
						Cr.				
		By balance,	at 23s. per piece,	40 pieces		-	18	50	0	0
						Cr.				
Dec.	7	By pearl ashes,	at 16s. per lb.	146 lbs.		-	16	112	0	0

LEDGER.

1797					fol.	£.	s.	d.
		CINNAMON.		Dr.				
March	26	To Iriſh linen,	at 13s. 4d. per lb. 32 lbs. - -		4	21	6	8
		profit and loſs, gained - - - -			17	2	13	4
						24	0	0
		MUSLIN.		Dr.				
March	28	To Indian chints,	at 3l. per piece, 34 pieces - -		4	102	0	0
		SAMUEL TUCK,		Dr.				
March	3	To ſundries - - - - - -				187	10	0
April	1	caſh, balance due to him - - - -			1	158	10	0
		balance due to him 19th Dec. 1798 - - -			18	108	0	0
						454	0	0
		COTTON.		Dr.				
March	30	To Samuel Tuck,	at 8l. per cwt. 42 cwt. 2 qrs. - -		11	340	0	0
		CLOVES.		Dr.				
March	30	To Samuel Tuck,	at 15s. per lb. 8 lbs. - -		11	6	0	0
		HOUSE IN FLEET-STREET,		Dr.				
April	3	To ſundries, for value - - - - -				600	0	0
		profit and loſs, rent - - - -			17	25	0	0
						625	0	0

LEDGER.

1797					fol.	£.	s.	d.
				Cr.				
May	9	By James Chittey,	at 15s. per lb. 32 lbs.	-	8	24	0	0
				Cr.				
		By balance,	at 3l. per piece, 34 pieces	- - -	18	102	0	0
		KING-STREET.		Cr.				
March	30	By sundries, balance on demand	- - - -	-		346	0	0
Dec.	19	James Mathews, at 12 months	- - -	-	16	108	0	0
						454	0	0
				Cr.				
		By balance,	at 8l. per cwt. 42 cwt. 2 qrs.	- - -	18	340	0	0
				Cr.				
		By balance,	at 15s. per lb. 8 lbs.	- - - -	18	6	0	0
		No. 58.		Cr.				
Dec.	29	By cash, of C. West, rent to Christmas last	- - -	-	2	25	0	0
		balance, prime cost	- - - - -	-	18	600	0	0
						625	0	0

LEDGER.

1797		FRANCIS BUCKLEY,	Dr.	fol.	£.	s.	d.
		To balance due 9th December, 1797 - - -		18	45	0	0
		RAISINS.	Dr.				
April	9	To Francis Buckley, at 42s. per barrel, 10 barrels - -		12	21	0	0
		profit and loss - - - - -		17	1	10	0
					22	10	0
		FIGS.	Dr.				
April	9	To Francis Buckley, at 40s. per barrel, 12 barrels - -		12	24	0	0
		profit and loss - - - - -		17	1	4	0
					25	4	0
		DANIEL MEAD,	Dr.				
April	15	To sundries, on demand - - - - -			76	0	0
		SERGES.	Dr.				
April	21	To John Hall, at 42s. per piece, 100 pieces - -		12	210	0	0
		JOHN HALL,	Dr.				
		To balance, due to him 21st January, 1798 - - -		18	210	0	0
		VOYAGE FROM MADEIRA.	Dr.				
May	10	To James Richmond, for cost of 20 pipes Madeira - -		13	240	0	0
June	8	cash, for charges on above wine - - - -		1	370	0	0
		profit and loss, gained - - - -		17	145	0	0
					755	0	0

LEDGER.

1797		DEPTFORD.	Cr.	fol.	£.	s.	d.
April.	9	By sundries, at 8 months - - - -			45	0	0
			Cr.				
April	23	By Scotch linen, at 45s. per barrel, 10 barrels - -		10	22	10	0
			Cr.				
April	23	By Scotch linen, at 42s. per barrel, 12 barrels - -		10	25	4	0
		BRISTOL.	Cr.				
April	15	By sundries - - - - - -			50	0	0
May	1	Scotch linen, the balance of his account - - -		10	26	0	0
					76	0	0
			Cr.				
		By balance, at 42s. per piece, 100 pieces - -		18	210	0	0
		OLD CHANGE.	Cr.				
April	21	By ferges, at 9 months - - - -		12	210	0	0
			Cr.				
June	13	By sundries, at 45l. per pipe, 10 pipes - -			450	0	0
	21	voyage to Leith 30l. 10s. ditto 10 ditto - -		13	305	0	0
					755	0	0

LEDGER.

1797		JAMES RICHMOND,	Dr.	fol.	£.	s.	d.
June	26	To bills payable, for No. 4, 100*l.* and No. 5, 140*l.*		3	240	0	0
		WALTER SELBY,	Dr.				
May	14	To rum, at two months		5	90	0	0
		JAMES PALMER,	Dr.				
May	28	To cash, on demand		1	50	0	0
		VOYAGE TO LEITH.	Dr.				
June	21	To sundries, 10 pipes Madeira, consigned to George Burton			308	10	0
		profit and loss, gained		17	171	10	0
					480	0	0
		GEORGE BURTON,	Dr.				
July	6	To voyage to Leith, at six months		13	480	0	0
		VOYAGE TO PERTH.	Dr.				
July	8	To cash, cost, &c. of 1 chest china, consigned to G. Gates		2	83	6	0
		profit and loss gained		17	16	14	0
					100	0	0
		ROBARTS, CURTIS, WERE, & Co.	Dr.				
August	19	To 3 per cent. consols, value left with them		5	384	0	0
					85	18	0
					469	18	0

LEDGER.

1797		MADEIRA. Cr.	fol.	£.	s.	d.
May	10	By voyage from Madeira, for 20 pipes Madeira, coſt, &c. - -	12	240	0	0
		LEICESTER. Cr.				
Auguſt	7	By ſundries, in full - - - - -		90	0	0
		BRENTFORD. Cr.				
June	1	By caſh, in full - - - - - -	1	50	0	0
		Cr.				
July	6	By George Burton, for n. p. of Madeira, conſigned to him, 10 pipes -	13	480	0	0
		LEITH. Cr.				
		By balance, payable 6th January, 1798 - - - -	18	480	0	0
		Cr.				
Auguſt	27	By George Gates, n. p. of china, ſold by him - - -	14	100	0	0
		LOMBARD-STREET. Cr.				
Auguſt	21	By flour, our check for - - - -	14	220	10	0
	23	bills payable ditto - - - -	3	140	0	0
Dec.	7	pearl aſhes, ditto - - - -	16	109	8	0
				469	18	0

LEDGER.

1797		FLOUR.	Dr.	fol.	£.	s.	d.
Auguſt	2	To Robarts, Curtis, Were, and Co. at 63s. per qr. 70 qrs. -		13	220	10	0
		JAMES COOLING, OUR ACCOUNT OF FLOUR,	Dr.				
Auguſt	25	To flour, for retail, prime coſt of 70 qrs. - - -		14	220	10	0
		GEORGE GATES,	Dr.				
Auguſt	27	To voyage to Perth, for n. p. of china, received by him - -		13	60	0	0
		due to him in 6 months -			40	0	0
					100	0	0
		WILLIAM SHORE,	Dr.				
Sept	22	To rum, on demand - - - - -		5	110	0	0
		INSURANCE ACCOUNT.	Dr.				
		To profit and loſs - - - - -		17	69	10	0
		THOMAS SILVESTER,	Dr.				
Sept.	28	To inſurance account, premium on the Elizabeth - -		14	10	0	0

LEDGER.

1797			Cr.	fol.	£.	s.	d.
Auguſt	25	By James Cooling, our account of flour, *a.* 63*s.* per qr. 70 qrs.	-	14	220	0	0
			Cr.				
Oct.	13	By caſh, on account - - - - -		2	120	0	0
Nov.	22	caſh, in full of prime coſt - - - -		2	100	10	0
					220	10	0
		PERTH.	Cr.				
Oct.	19	By caſh, our draft on him on demand - - - -		2	30	0	0
Nov.	12	caſh, his draft paid - - - - -		2	30	0	0
		balance, due to us - - - - -		18	40	0	0
					100		0
		NOTTINGHAM.	Cr.				
Sept.	24	By ſundries, in full - - - - -			110	0	0
			Cr.				
Sept.	26	By caſh, inſured to Robert Fitzpatrick, on the *Hind*, bound to *James River*, at 3*l.* per cent.	600*l.*	2	18	0	0
	28	Thomas Silveſter, on the *Elizabeth*, bound to *Bergen*, at 2½*l.* per cent.	400*l.*	14	10	0	0
Nov.	16	John Hunt, on the *Sailwell*, from *Riga* to *Cadiz*, at 3*l.* per cent.	50*l.*	16	1	10	0
	18	caſh, inſured to Henry Wilſon, in the *Induſtry*, from *Quebec* to *Gibraltar*, at 4*l.* per cent.	1000*l.*	2	40	0	0
					69		0
		DARTFORD.	Cr.				
Oct.	15	By caſh, received premium on Elizabeth - - -		2	10	0	0

LEDGER.

1797		HERMAN VAN DYKE's ACCOUNT OF GOODS. Dr.	fol.	£.	s.	d.
Sept.	30	To cash, duties and freight on 30 mats *flax*, 20 barrels *madder* -	2	22	9	4
Oct.	11	profit and loss, my commission, at 2½*l.* per cent. on 309*l.* 19*s.* 4*d.* -	17	7	14	11
Nov.	1	George Cooper, for damage - - - -	15	0	10	0
		Herman Van Dyke, due to him on the sale - -	16	256	15	9
				287	10	0
		GEORGE COOPER, Dr.				
Oct.	2	To H. V. Dyke's account of goods, at 1 month - - -	15	38	0	0
		FLAX. Dr.				
Oct.	7	To H. V. Dyke's account of goods, at 55*s.* per mat, 2 mats -	15	5	10	0
		profit and loss, gained - - - -	17	0	10	0
				6	0	0
		JOHN HUNT, Dr.				
Nov.	16	To sundries, for insuring the Sailwell - - - -		29	15	0
		SMITH's INSURANCE OFFICE. Dr.				
		To balance, premium for insuring 800*l.* on the Sailwell - -	18	24	0	0
		VOYAGE to HAMBURGH. Dr.				
Nov.	28	To sundries, consigned to James Glover, per Dolphin - -		226	17	8

LEDGER.

1797			Cr.	fol.	£.	s.	d.
Oct.	1	By cash, at 3*l.* per mat, 10 mats flax - -		2	30	0	0
	2	George Cooper 9*l.* 10*s.* per barrel, 4 barrels madder		15	38	0	0
	5	sundries, at 10*l.* per barrel, & 3*l.* mat, 18 mats flax, 16 barrels ditto			214	0	0
	7	flax 55*s.* per mat, 2 mats ditto - -		15	5	10	0
					287	10	0

GREENWICH.

Cr.

Nov.	1	By sundries, in full - - - - -			38	0	0

Cr.

Oct.	21	By cash, at 3*l.* per mat, 2 mats - - - -		2	6	0	0

DUNDEE.

Cr.

		By balance due to us - - - - -		18	29	15	0

Cr.

Nov.	16	By John Hunt, premium at 3 per cent. on the Sailwell, 800*l.* -		15	24	0	0

Cr.

Dec.	5	By custom-house debentures, drawback - - -		16	7	11	9
		balance, consigned to James Glover, per the Dolphin - -		18	219	5	11
					226	17	8

LEDGER.

1797		CUSTOM-HOUSE DEBENTURES. Dr.	fol.	£.	s.	d.
Dec.	5	To voyage to Hamburgh, drawback on ſugar - -	15	7	11	9
	27	James Mathews, on leather - - -	16	45	14	6
				53	6	3
		PEARL ASHES. Dr.				
Dec.	7	To ſundries, at 41s. per cwt. 6 vats, 108 cwt. - -		221	8	0
		VOYAGE TO DUBLIN. Dr.				
Dec.	9	To ſundries, conſigned to G. Treacher, per the Anne -		223	18	0
		JAMES MATHEWS, Dr.				
Dec.	19	To ſundries, per the Leah, Capt. Miller		510	7	4½
		HERMAN VAN DYKE, Dr.				
Dec.	23	To caſh, for his bill to James Collyer - -	18	8	0	0
		balance due on demand - - - - -		248	15	9
				256	15	9

LEDGER.

1797			Cr.	fol.	£.	s.	d.
		By balance, on ſugar, 7*l.* 11*s.* 9*d.* on leather, 45*l.* 14*s.* 6*d.* -		14	53	6	3
			Cr.				
Dec.	9	By voyage to Dublin, at 41*s.* per cwt. 6 vats, 108 cwt. -		16	221	8	0
			Cr.				
		By balance, conſigned to George Treacher, per the Anne - -		18	223	18	0
		LEGHORN.	Cr.				
Dec.	27	By cuſtom-houſe debentures, drawback on leather ſent him, at 1½ per lb. 7316 lbs.		16	45	14	6
		balance, goods, per the Leah - - - -		18	464	12	10½
					510	7	4½
		AMSTERDAM.	Cr.				
		By H. V. Dyke's account of goods, the neat proceeds - -		15	256	15	9

LEDGER.

1797		PROFIT AND LOSS. (Loss) Dr.	fol	£.	s.	d.
April	13	To cash, to George Gordon, 3 months intereſt on bond		5	0	0
May	30	cash, proteſt of a bill		0	3	6
June	15	bills receivable, intereſt		3	2	6
July	12	cash, to George Gordon, 3 months intereſt on bond	2	5	0	0
Auguſt	7	Walter Selby, abatement	13	5	0	0
Sept	24	William Shore, abatement	14	27	10	0
Oct.	12	cash, to George Gordon, 3 months intereſt on bond	2	5	0	0
Nov.	5	William Byrne's cash account for intereſt	9	28	5	9
		Indian chints		65	0	0
		ſloop Unity	5	40	12	6
		duroys	7	8	0	0
		charges on merchandize	9	245	12	11
Dec.	31	capital, the gain made ſince 1ſt January laſt	4	853	11	3½
				1291	18	5½

LEDGER.

1797		(GAIN.) Cr.	fol.	£.	s.	d.
March	22	By cash, of JOHN DOLBY, 6 months interest on bond	1	7	10	0
May	2	cash, of WILLIAM HODSON, 3 months interest on bond	1	12	10	0
May	24	cash, for exchange	1	0	7	0
June	7	cash, interest and protest	1	0	5	9
August	1	cash, of WILLIAM HODSON, 3 months interest on bond	2	12	10	0
Sept.	23	cash, of JOHN DOLBY, 6 months interest on bond	2	7	10	0
Oct.	11	H. V. Dyke's account of goods, commission	15	7	14	11
Nov.	2	cash, of WILLIAM HODSON, 3 months interest on bond	2	12	10	0
Nov.	5	William Byrne's cash account, interest and commission	9	37	0	9
	16	John Hunt, brokage,	15	4	5	0
	22	cash, profit on flour	2	22	0	0
Dec.	11	cash, interest	2	0	3	5
	19	James Mathews, commission	16	14	7	4½
	30	bonds, interest,	6	31	7	11
		Irish linen	4	20	16	8
		sugar	4	44	8	0
		rum	5	258	0	0
		3 per cent. consols	5	12	0	0
		ship Swan	5	54	5	4
		druggets	8	6	10	0
		broad cloth	8	32	10	0
		kerseys	8	30	0	0
		flax seed	9	229	15	0
		cinnamon	11	2	13	4
		house in Fleet-street	11	25	0	0
		raisins	12	1	10	0
		figs	12	1	4	0
		voyage from Madeira	12	145	0	0
		voyage to Leith	13	171	10	0
		voyage to Perth	13	16	14	0
		insurance account	14	69	10	0
		flax	15	0	10	0
				1291	18	5½

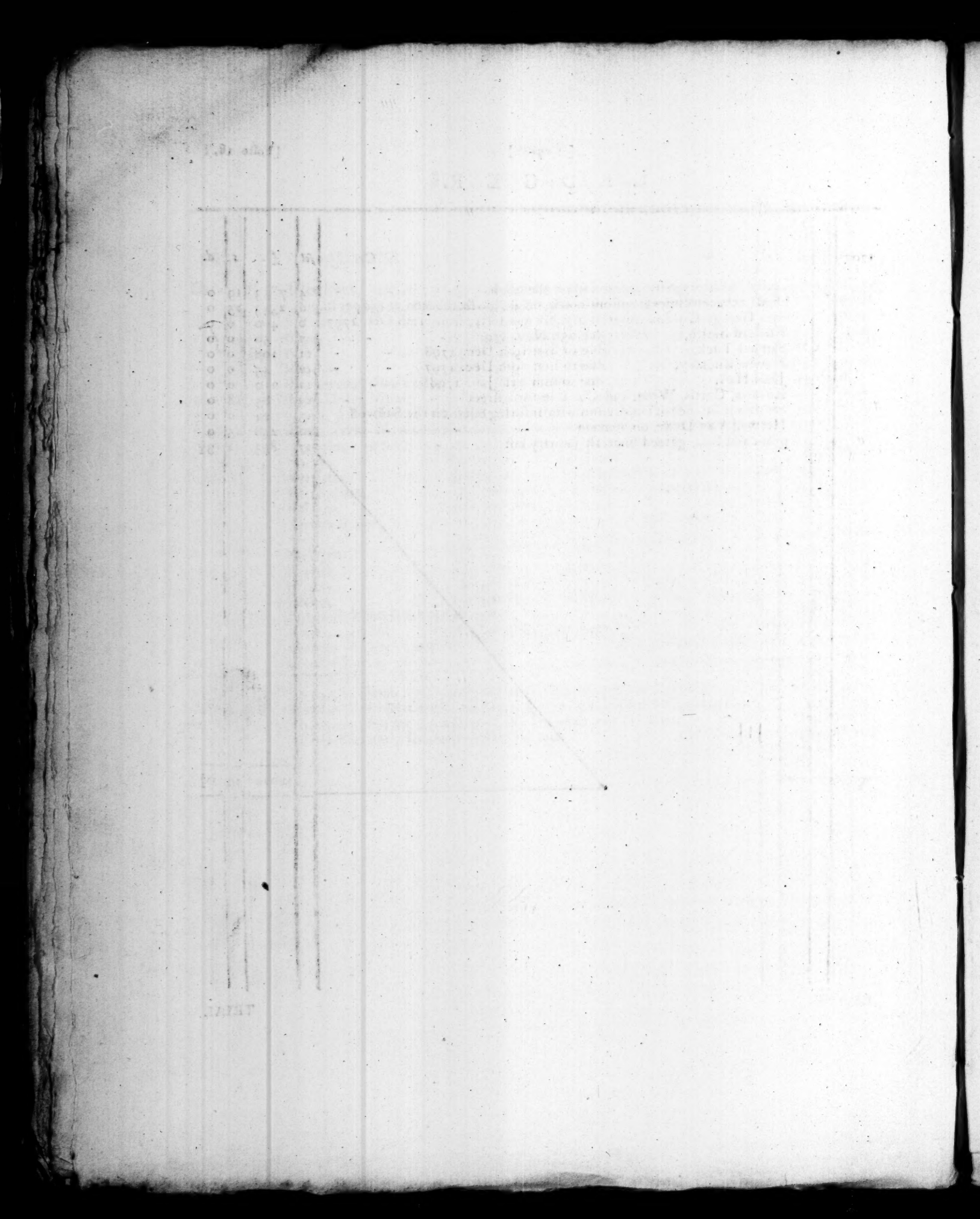
LEDGER.

1797		BALANCE. Dr.	fol.	£.	s.	d.
Dec.	31	To Iriſh linen, unſold at 30*d.* per yard, 80 pieces, 2000 yards -		250	0	0
		ditto, 36*d.* ditto, 36 ditto, 900 ditto		135	0	0
		Indian chints, 6*l.* per piece, 35 ditto - -		210	0	0
		ſugar, 45*s* 10½*d.* per cwt. 22 hhds. 264 cwt.		605	11	0
		rum, 40*l.* per puncheon, 30 puncheons -	5	1200	0	0
		tobacco, 20*d.* per lb. 50 hhds. 37,500 lbs. -		3125	0	0
		ſhip Swan, prime coſt of ½ - - -		850	0	0
		ſloop Unity, ditto ¼ - - -		400	0	0
		bonds, John Dolby's intereſt payable half yearly, from 22d Sept. 1797	6	300	0	0
		ditto, Wm. Hodſon's intereſt payable quarterly, 1ſt Nov. 1797		1000	0	0
		cambrics, unſold, at 50*s* per piece, 56 pieces - -	7	140	0	0
		duroys, 25*s*. ditto, 52 ditto - -		65	0	0
		druggets, 50*s*. ditto, 76 ditto - -	8	190	0	0
		broad cloth, 13*s* per yard, 8 ditto, 200 yards -		130	0	0
		fuſtians, 25*s*. per piece, 180 ditto - -		225	0	0
		Scotch linen, 2*s*. per yard, 106 ditto, 2660 yards	10	266	0	0
		ditto, 2*s*. 6*d*. ditto, 100 ditto, 2500 ditto		312	10	0
		lockrams, 25*s*. per piece, 40 ditto - -		50	0	0
		muſlin, 3*l*. ditto, 34 ditto - -	11	102	0	0
		cotton, 8*l* per cwt. 42 cwt. 2 qrs. -		340	0	0
		cloves, 15*s*. per lb. 8 lbs. - -		6	0	0
		houſe in Fleet-ſtreet, prime coſt - - - -		600	0	0
		ſerges, unſold, at 42*s*. per piece, 100 pieces - -	12	210	0	0
		George Burton, payable 6th January, 1798	13	480	0	0
		George Gates, owes - - - - -	14	40	0	0
		John Hunt, owes - - - - -	15	29	15	0
		voyage to Hamburgh, conſigned to G. Glover, per the Dolphin -		219	5	11
		cuſtom-houſe debentures, on ſugar, 7*l*. 11*s*. 9*d*. on leather, 45*l*. 14*s*. 6*d*.	16	53	0	3
		voyage to Dublin, conſigned to G. Treacher, per the Anne -		223	18	0
		James Mathews, for goods, per the Leah - - -		464	12	10½
				12222	19	0½

LEDGER.

1797		Cr.	fol.	£.	s.	d.
Dec.	31	By capital, neat property entered upon the books - - -	4	7853	19	0
		bonds, tobacco duties at cuſtom-houſe, on 37,500 lb. tobacco, at 15d per lb.	6	2343	15	0
		ditto George Gordon, intereſt payable quarterly, from 12th Oct. 1797	6	400	0	0
		Richard Smith, due 23d Nov. 1797 - -	7	50	0	0
		Samuel Tuck, due to him 19th Dec. 1798 - -	11	108	0	0
		Francis Buckley, due to him 9th Dec. 1797 - -	12	45	0	0
		John Hall, due to him 21ſt Jan. 1798 -	12	210	0	0
		Robarts, Curtis, Were, and Co. Lombard-ſtreet - -	13	85	18	0
		Smith's inſurance office, premium for inſuring 800l. on the Sailwell	15	24	0	0
		Herman Van Dyke, on demand - - -	16	248	15	9
		profit and loſs, gained ſince 1ſt January laſt - -	17	853	11	3½
				12222	19	0½

TRIAL



TRIAL BALANCE,

FOR

JANUARY, FEBRUARY, MARCH.

Receivable. £	s.	d.	Dr. £.	s.	d		fol.	Cr. £.	s.	d.	Payable. £.	s	d.
			5061	14	3	Cash	1	4509	4	4			
			1117	15	4	Bills receivable	3	291	0	0			
75	0	0				payable	3				925	0	0
			2649	15	0	Capital in trade	4	13227	0	0			
			575	0	0	Iriſh linen	4	270	16	8			
			600	0	0	Indian chints	4	325	0	0			
			1101	0	0	Sugar	4	420	0	0			
			2400	0	0	Rum	5	225	0	0			
			3125	0	0	Tobacco	5						
			760	0	0	3 per cent. conſols	5						
			500	0	0	Ship Swan	5						
			800	0	0	Sloop Unity	6						
300	0	0				Bonds	6				2839	4	7
36	0	0				George Gordon	7				36	0	0
						John Williams	7				120	0	0
						Richard Smith	7				50	0	0
			140	0	0	Cambrics	7						
			250	0	0	Duroys	7						
250	0	0				Frederic Dolby	7				250	0	0
			195	0	0	Druggets	8	81	10	0			
97	10	0				William Emphris	8				97	10	0
			675	0	0	Broad cloath	8	707	10	0			
150	0	0				James Chittey	8				300	0	0
			540	0	0	Kerſeys	8	570	0	0			
			225	0	0	Fuſtians	8						
280	0	0				Ruſh Parker	9				280	0	0
270	0	0				George Trottman	9				270	0	0
			60	9	4	Charges on merchandize	9						
			557	15	0	Flax-ſeed	9	787	10	0			
275	0	0				William Byrne, g. a.	9				275	0	0
750	0	0				William Byrne, c. a.	9						
50	0	0				Charles Newman	10				50	0	0
			350	0	0	Scotch linen	10						
75	0	0				Thomas Barker	10						
4708	10	0	21683	8	11			21414	11	0	5492	14	7

TRIAL BALANCE,

CONTINUED.

Receivable. £.	s.	d.	Dr. £.	s.	d.		fol.	Cr. £.	s.	d.	Payable. £.	s.	d.
4708	10	0	21683	8	11	Brought over - -		21414	11	0	5492	14	7
50	0	0				Thomas Peacock, - -	10						
75	0	0				William Wood - - - -	10				75	0	0
			50	0	0	Lockrams - - -	10						
			112	0	0	Cochineal - - -	10						
			21	6	8	Cinnamon - - -	11						
			102	0	0	Muſlin - - - -	11						
187	10	0				Samuel Tuck - - -	11				346	0	0
			340	0	0	Cotton - - -	11						
			6	0	0	Cloves - - -	11						
						Profit and loſs - - -	17	7	10	0			
5021	0	0	22314	15	7	JOURNAL evidence of receipts and diſburſements		21422	1	0	5913	14	7
			5021	0	0			5913	14	7			
			27335	15	7	Proof of the LEDGERS correctneſs, and correſpondence with WASTE-BOOK evidence of the amount of all entries - - - -	£.	27335	15	7	5021	0	0

Journal evidence of balance of debts by A. Prettyman & Co. payable £ 892 . 14 . 7

TRIAL

TRIAL BALANCE,

FOR

JANUARY, FEBRUARY, MARCH, APRIL, MAY, JUNE.

Receivable. £.	s.	d.	Dr. £.	s.	d.		fol.	Cr. £.	s.	d.	Payable. £.	s.	d.
			6627	7	9	Cash,	1	6185	10	10			
			2907	15	4	Bills receivable	3	1052	15	4			
925	0	0				Bills payable	3				2290	0	0
			2749	15	0	Capital,	4	13727	0	0			
			635	0	0	Irish linen		270	16	8			
			600	0	0	Indian Chints		325	0	0			
			1101	0	0	Sugar		480	0	0			
			2400	0	0	Rum	5	1456	0	0			
			3125	0	0	Tobacco							
			760	0	0	3 per cent. consols							
			500	0	0	Ship Swan							
			800	0	0	Sloop Unity							
2300	0	0				Bonds	6				3078	4	6
500	18	0				George Gordon	7				500	18	0
						John Williams					120	0	0
						Richard Smith					50	0	0
			140	0	0	Cambrics							
			265	0	0	Duroys							
250	0	0				Frederic Dolby					250	0	0
			265	0	0	Druggets	8	81	10	0			
97	10	0				William Emphris					97	10	0
			805	0	0	Broad cloth		707	10	0			
350	0	0				James Chittey					500	0	0
			540	0	0	Kerseys		570	0	0			
			225	0	0	Fustians							
280	0	0				Rush Parker	9				280	0	0
270	0	0				George Trottman					270	0	0
			123	18	4	Charges on merchandize							
			557	15	0	Flax-seed		787	10	0			
275	0	0				William Byrne, g. a.					275	0	0
1875	0	0				William Byrne, c. a.					875	0	0
50	0	0				Charles Newman	10				50	0	0
			578	10	0	Scotch linen							
7173	8	0	25706	1	5			25643	12	10	8636	12	6

TRIAL

TRIAL BALANCE,

CONTINUED.

Receivable. £.	s.	d.	Dr. £.	s.	d.		fol.	Cr. £.	s.	d.	Payable. £.	s.	d.
7173	8	0	25706	1	5	Brought over - - -		25643	12	10	8636	12	6
75	0	0				Thomas Barker - - -					75	0	0
50	0	0				Thomas Peacock - - -					50	0	0
75	0	0				William Wood - - -					75	0	0
			50	0	0	Lockrams - - -							
			112	0	0	Cochineal - - -							
			21	6	8	Cinnamon - - -	11	24	0	0			
			102	0	0	Muſlin - - -							
346	0	0				Samuel Tuck - - -					346	0	0
			340	0	0	Cotton - - -							
			6	0	0	Cloves - - -							
			600	0	0	Houſe in Fleet-ſtreet - -							
						Francis Buckley - - -	12				45	0	0
			21	0	0	Raiſins - - -		22	10	0			
			24	0	0	Figs - - -		25	4	0			
76	0	0				Daniel Mead - - -					76	0	0
			210	0	0	Serges - - -							
						John Hall - - -					210	0	0
			610	0	0	Voyage from Madeira - -		755	0	0			
240	0	0				James Richmond - - -	13				240	0	0
90	0	0				Walter Selby - - -							
50	0	0				James Palmer - -					50	0	0
			308	10	0	Voyage to Leith - -							
			8	6	0	Profit and loſs - - -	17	20	12	9			
8175	8	0	28119	4	1	JOURNAL evidence of receipts and diſburſements		26490	19	7	9803	12	6
			8175	8	0			9803	12	6			
						Proof of LEDGERS correctneſs, and correſpondence with WASTE-BOOK evidence of the amount of all entries - - - - - -					8175	8	0
			36294	12	1			£. 36294	12	1			

Journal evidence of balance of debts by Antonio Prettyman and Co. payable £. 1628. 4. 6.

TRIAL BALANCE,

FOR

NINE MONTHS,

Of Perſonal Names, when Expedition and Satisfaction, reſpecting theſe accounts only, are required.

Receivable. £.	s.	d.	Dr.		Cr. fol.	Payable. £.	s.	d.
1165	0	0	Bills payable		3	2290	0	0
2300	0	0	Bonds		6	3205	11	11
500	8	0	George Gordon		7	500	18	0
			J. Williams			120	0	0
			Richard Smith			50	0	0
250		0	Frederic Dolby			250	0	0
97	10	0	William Emphris		8	97	10	0
500	0	0	James Chittey			500	0	0
280	0	0	Ruſh Parker		9	280	0	0
270	0	0	George Trottman			270	0	0
275		0	William Byrne, g. a.			275	0	0
1875	0	0	William Byrne, c. a.			1875	0	0
50	0	0	Charles Newman		10	50	0	0
75	0	0	Thomas Barker			75	0	0
50	0	0	James Peacock			50	0	0
75	0	0	William Wood			75	0	0
346	0	0	Samuel Tuck		11	346	0	0
			Francis Buckley		12	45	0	0
76	0	0	Daniel Mead			76	0	0
			John Hall			210	0	0
240	0	0	James Richmond		13	240	0	0
90	0	0	Walter Selby			90	0	0
50	0	0	James Palmer			50	0	0
480	0	0	G. Burton					
384	0	0	Robarts, Curtis, Were, and Co.			360	10	0
220	10	0	James Cooling, my account of flour		14			
100	0	0	George Gates					
110	0	0	William Shore			110	0	0
10	0	0	T. Silveſter					
22	9	4	Herman Van Dyke's account of goods		15			
9892	7	4				11491	9	11
						9892	7	4

Journal evidence of debts payable - £. 1599. 2. 7

£.	s.	d.		£.	s.	d.
42065	7	10	Waſte-book amount of all entries	42065	7	10
9892	7	4		11491	9	11
32173	0	6	Journal evidence of receipts and diſburſements	30573	17	11

TRIAL BALANCE,

FOR

JANUARY, FEBRUARY, MARCH, APRIL, MAY, JUNE, JULY, AUGUST, SEPTEMBER, OCTOBER, NOVEMBER, DECEMBER.

Receivable. £.	s.	d.	Dr. £.	s.	d.		Cr. fol.	£.	s.	d.	Payable. £.	s.	d.
			10588	14	7	Cash	1.2	10588	14	7			
			3437	0	4	Bills receivable	3	3437	0	4			
2290	0	0				payable					2290	0	0
			5873	1	0	Capital,		13727	0	0			
			635	0	0	Irish linen		270	16	8			
			600	0	0	Indian chints		325	0	0			
			1101	0	0	Sugar		539	17	0			
			2508	0	0	Rum	5	1566	0	0			
			3125	0	0	Tobacco							
			760	0	0	3 per cent. consols		772	0	0			
			880	14	8	Ship Swan		85	0	0			
			810	12	6	Sloop Unity		370	0	0			
2331	7	11				Bonds	6				3775	2	11
500	18	0				George Gordon	7				500	18	9
120	0	0				John Williams					120	0	0
						Richard Smith					50	0	0
			140	0	0	Cambrics							
			265	0	0	Duroys		192	0	0			
250	0	0				Frederic Dolby					250	0	0
			265	0	0	Druggets	8	81	10	0			
147	0	0				William Emphris					147	0	0
			805	0	0	Broad cloath		707	10	0			
500	0	0				James Chittey					500	0	0
			540	0	0	Kerseys		570	0	0			
			225	0	0	Fustians							
280	0	0				Rush Parker	9				280	0	0
270	0	0				George Trottman					270	0	0
			246	2	1	Charges on merchandize							
			557	15	0	Flax-seed		787	10	0			
275	0	0				William Byrne, g. a.					275	0	0
1912	0	9				William Byrne, c. a.					1912	0	9
50	0	0				Charles Newman	10				50	0	0
			578	10	0	Scotch linen							
129	0	0				Thomas Barker					129	0	0
50	0	0				Thomas Peacock					50	0	0
75	0	0				William Wood					75	0	0
			50	0	0	Lockrams							
			112	0	0	Cochineal		112	0	0			
9180	6	8	34103	7	0			34131	18	7	10674	1	8

TRIAL

TRIAL BALANCE,

CONTINUED.

Receivable. £.	s.	d.	Dr. £.	s.	d.		fol.	Cr. £.	s.	d.	Payable. £.	s.	d.
9180	6	8	34103	1	0	Brought over - -		34131	18	7	10674	1	8
			21	6	8	Cinnamon - - -	11	24	0	0			
			102	0	0	Muſlin - - -							
346	0	0				Samuel Tuck - - -					454	0	0
			340	0	0	Cotton - - - -							
			6	0	0	Cloves - - -							
			600	0	0	Houſe in Fleet-ſtreet - - -		25	0	0			
						Francis Buckley - -	12				45	0	0
			21	0	0	Raiſins - - -		22	10	0			
			24	0	0	Figs - - - -		25	4	0			
76	0	0				Daniel Mead - - -					76	0	0
			210	0	0	Serges - - -							
						John Hall - - -					210	0	0
			610	0	0	Voyage from Madeira - -		755	0	0			
240	0	0				James Richmond - - -	13				240	0	0
90	0	0				Walter Selby - - -					90	0	0
50	0	0				James Palmer - -					50	0	0
			308	10	0	Voyage to Leith - -		480	0	0			
480	0	0				George Burton - -							
			83	6	0	Voyage to Perth - -		100	0	0			
384	0	0				Robarts, Curtis, Were, and Co. -					469	18	0
			220	10	0	Flour - - - -	14	220	10	0			
220	10	0				James Cooling, our account of flour -					220	10	0
100	0	0				George Gates - -	14				60	0	0
110	0	0				William Shore - -					110	0	0
						Inſurance account - -		69	10	0			
10	0	0				Thomas Silveſter - -					10	0	0
30	14	3				Herman Van Dyke's account of goods	15				287	10	0
38	0	0				George Cooper - - -					38	0	0
			5	10	0	Flax - - - -		6	0	0			
29	15	0				John Hunt - - -							
						Smith's inſurance office - -					24	0	0
			226	17	8	Voyage to Hamburgh - -		7	11	9			
53	6	3				Cuſtom houſe debentures - -	16						
			221	8	0	Pearl aſhes - -		221	8	0			
			223	8	0	Voyage to Dublin - -							
510	7	4½				James Mathews - - -					45	14	6
8	0	0				Herman Van Dyke - -							
			79	1	9	Profit and loſs - - -	17	170	2	1½			
11956	19	6½	37406	9	1	JOURNAL evidence of receipts and diſburſements		36258	14	5½	13104	14	2
			11956	19	6½			13104	14	2			
											11956	19	6½
			49363	8	7½	WASTE-BOOK amount of all entries -		£. 49363	8	7½			

31ſt Dec. 1797. Journal evidence of balance of debts and credits by Antonio Prettyman and Co. payable } £. 1147. 14. 7½

ERRATA.

MUSEUM BRITANNICUM

Page 9 line 7 omit *value.*
—— 12 —— 14 *for* 5s. *read* 7s.
—— 15 —— 24 *read*, as tend to increaſe or decreaſe the, *&c.*
—— 16 —— 2 *for* the which, *read* which
—— 16 —— 14 *for* inſiſted upon, *read* ſtated
—— 28 —— 9 *for* B. B.'s, *read* C. B.'s
—— 31 —— 4 *for* correſpondng, *read* correſponding
—— 37 No. 56 *for* Caſh Dr. *read* Caſh, or ſundries, Dr. to — *&c.*
—— 38 —— 71 *read* Profit or Loſs, or ——— inſuranee office, Dr. *&c.*
—— 69 line 19 *for* Duroys, at 35*s.* *read* 25*s.* *&c.*
—— 20 *for* Druggets, at 55*s.* *read* 50*s.* *&c.*
—— 70 lines 21 and 22, omit 2 and 1 in the margin
—— 72 March 3d, *for* 108 in the margin, *read* 118
—— 73 April 7, *for* per cwt. *read* per cent.
April 15 *for* 3*d.* per yard, *read* 3*s.* per yard
—— 74 May 10, 100*l.* ſhould be placed over 106*l.* 13*s.* 4*d.* and not where it ſtands
—— 75 May 24, *for* ſhipped on the Rebecca, *read* ſhipped on board the Rebecca, & *for* barrells, *r.* barrels
—— 76 June 23 *for* Samel, *read* Samuel
June 25, *for* 52815, *read* 528*l.* 15*s.* and for 35*s.* 6*d.* *read* 35*s.* 3*d.*
June 27, *for* Dock's-head, *read* Dockhead
—— 77 July 12, *for* Antonio, *read* Anthony—*for* coſt per invoice being, *read* for coſt per invoice being 545*l.* 545*l*, in the money column ſhould be omitted
—— 78 Aug. 1, *for* Richard Harriſon, *read* Richard Harris on, *&c.*
—— 79 Sept. 8, *for* 200 gallons, *read* 2100 gallons
Sept. 10 & 12, *for* Comorant *read* Cormorant
—— 80 Sept. 14. *for* at 30*l.* per piece, *read* at 30*s.* per piece
—— 81 Oct. 5, *read* Bermondſey
Oct. 7, *read* train oil at 24*l.* per tun
—— 82 Oct. 13, *for* Brunell, *read* Burnell
Nov. 1, *read* at 1½*l.* per cent. amounts to
—— 84 Nov. 3, *read* Sold Francis Buckley, *&c.*
—— 86 Dec. 23, *read* Received of Francis Buckley
—— 117 Feb. 1, *for* Hudſon, *read* Hodſon
—— 135 line 13 *for* 23*s* per piece, *read* 25*s.* per piece
—— 135 —— 14 *for* 146 lbs. *read* 140 lbs.